



MOMO MILK TEA STORE

BY

QIANNAN CAO

AN INDEPENDENT STUDY SUBMITTED IN PARTIAL FULFILLMENT
OF THE REQUIREMENT FOR THE DEGREE OF MASTER OF
BUSINESS ADMINISTRATION (INTERNATIONAL PROGRAM)

SOUTHEAST ASIA UNIVERSITY

ACADEMIC YEAR 2022

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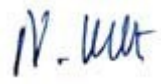
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Abstract

Momo milk tea shop is a low capital investment, a wide range of consumers, and a fast recovery cost. The operation and management of the milk tea shop does not need too much working capital, so it is very suitable for small capital, simple and clear, and can be remembered quickly. Our goal is to attract customers with the unique characteristics of ordinary tea shops and obtain large profits. After one year's time to build the reputation of "momo", establish brand effect and accumulate funds, we will expand our operations to other markets through investigation and pilot, and obtain greater benefits. Through continuous reform and gradual improvement during operation, word of mouth is formed, market share is expanded, and chain "momo" tea shops are formed

Keywords: Milk Tea, Store

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Section 1

Executive Summary

In all industries, milk tea has always been a hot industry. It is a kind of drink with tea as its background. As people's living standard is getting higher and higher, the demand for tea is increasing, and tea shops are born with the trend. There are many kinds of milk tea shops, including milk tea, fruit tea, coffee, tea drinks and so on, so its market is also growing. However, there are also some problems in the milk tea industry. For example, the milk tea shop has a large market, but its brand image is difficult to be accepted by consumers, resulting in its small market share. We should consider the reality to help create a suitable brand.

First, the problems existing in tea shops

1. Poor brand image: If you want to open a tea shop, you should first consider how to promote the brand image. Nowadays, when people drink milk tea, they often choose some brands that have already made a reputation; If our store can't achieve good reputation and high popularity, then there will be many problems.
2. Milk tea shops are less profitable: At present, many milk tea shops are mainly engaged in joining or selling. There are many disadvantages in the mode of joining and selling.
3. Difficulties in the location of tea shops: Many entrepreneurs are afraid of small investment or small shop area or no customers, etc. after having the idea of opening a tea shop. Some difficult factors affect the shop opening plan.
4. The shortage of funds in tea shops will not only affect the scale and investment of funds in the shop opening plan; It will also affect the financial strength of opening a shop.

Second, the operating cost

Shop area: For a tea shop, the location is a very important link to open a tea shop. The location of the tea shop is very important. If the tea shop can be located in the center of the city, its traffic will naturally be more. If it is located in a sparsely populated place, it will definitely not work for the tea shop, and the traffic of the tea shop will be limited to some extent. Decoration of milk tea shop: For milk tea

shops, decoration is a very important thing, because milk tea shops have certain requirements for store decoration. The decoration of milk tea shop can't be too fancy, nor too ordinary or too general. When decorating, we must pay attention to the problem of color matching. We must choose different colors to match, so that the milk tea shop can look more beautiful. Milk Tea Shop Rent: The rent that milk tea shops need to pay is relatively high, because milk tea shops have been on the market for a long time, and there will definitely be some rent expenses. If it were not for specialty store, this fee would not be reduced or exempted.

Third, marketing means

Some tea shops will have discount activities, the purpose of which is to let consumers buy what they want. But if the environment of your shop is not suitable or the price is too expensive, then your activity will not be successful. When consumers spend money, if they feel that the products are better than their expectations or spend more money than themselves, then they won't buy your products. Therefore, we should investigate before choosing the right brand. For tea shops, they pay more attention to the products themselves. For tea shops, they pay more attention to preferential activities. For example, some new customers can enjoy discounts or full discounts when they come to the store, and so on.

Section 2

Introduction of the Company

1.1 Company profile

Momo milk tea shop is a low capital investment, a wide range of consumers, and a fast recovery cost. The operation and management of the milk tea shop does not need too much working capital, so it is very suitable for small capital, simple and clear, and can be remembered quickly. Our goal is to attract customers with the unique characteristics of ordinary tea shops and obtain large profits. After one year's time to build the reputation of "momo", establish brand effect and accumulate funds, we will expand our operations to other markets through investigation and pilot, and obtain greater benefits. Through continuous reform and gradual improvement in the course of operation, word of mouth is formed, market share is expanded, and chain "momo" tea shops are formed.

1.2 Company purpose and philosophy

Store Name: momo Milk Tea Shop

Store tenet: enthusiasm, dedication and high quality.

Store: milk tea, coffee, drinks, etc.

Store management philosophy:

Attracting consumers with innovative and flexible business models.

Satisfy consumers with impeccable quality service.

Make it convenient for consumers in a safe and comfortable sanitary environment.

Reward consumers with corporate culture of public gratitude.

Corporate culture:

Serve customers wholeheartedly, and let customers experience relaxation and delicacy in a safe and comfortable environment. Let the coolness of milk tea drive away your summer heat! Let the warmth of milk tea go away from the cold in winter!

1.3 Product positioning

Any brand and product must have a clear and accurate positioning. If the positioning is not clear, all the marketing work will be confused, so naturally, there is no need to attack the city and draw villages in the market.

Product positioning: always adopt the image of high-quality service and fresh raw materials to give consumers a sense of security;

Selling: selling all kinds of milk tea;

Who will buy it: Attracting young consumers through tastes, types, mainly with the theme of post-90s and post-00s.

Geographical positioning: Focus on xxx market.

Consumer benefits:

A. Adopt good taste and high-quality service system to reach the standard of consumer satisfaction;

B. The project is complete, from milk tea to fruit tea, providing choices for consumers with different requirements and needs;

Overall positioning: based on the mid-range market, facing the mid-range group; 5 to 30 years old, pursuing new concept drinks such as fashion, health and luxury, and having certain spending power. To focus on the milk tea project. Drive the development of other product projects.

1.4 Product introduction

Our shop mainly deals in all kinds of coffee, milk tea and ice cream. In addition, in the later stage, we will also deal in double-skin milk, shaved ice, milkshakes, various juices and beverages, such as melon seeds and roasted wings of various flavors, etc. to meet the consumer demand. In order to attract customers, our store will continuously try to develop new milk tea. The new milk tea will be the recommended drink this week, and will be sold at a special price two days before its launch. If the response is good, it will become our specialty product. In order not to be surpassed by imitation, we will constantly introduce new products, holiday products and anniversary products. For example, Valentine's Day: launch milk tea for lovers. Constantly attract customers because of their characteristics, which

makes them deeply impressed by our store, and gradually forms a reputation, becoming the intangible brand assets of enterprises.

In addition, I will add the wine blending technology to the seasoning technology. The two technologies complement each other to make a more fragrant drink, which will achieve a qualitative leap. The combination of the two technologies is also an artistic enjoyment, and you can feel delicious in the artistic enjoyment. The main ingredients of milk tea are: milk powder, tea, sugar, water (and ice) and spices (bubble tea also includes pearls). The taste of milk tea made of different water is very different. Tap water, mineral water or mountain spring water are completely different. Although mountain spring water is expensive, it tastes better. Only when the product is good can you have repeat customers. Ice, too, the ice-making process will also seriously affect the quality of each cup of milk tea. Therefore, for the long-term development of the enterprise, the operators have really learned how to make milk tea.

Basic knowledge: 1. Learn to taste milk tea; 2. Ingredients and formulas of raw materials; 3. Seasoning quantity and time; 4. Application of equipment and seasoning temperature; 5. Seasoning techniques; 6. Preservation of milk tea; 7. Packaging requirements of milk tea; 8. Changes of milk tea, including sample change and qualitative change.

Our tea shop is absolutely service-oriented and will never despise any guests. We will try our best to serve all customers and strive for the satisfaction of every guest. The store will further expand publicity and improve service quality, do a good job in quality control, and form a good reputation. Ensure the satisfaction and praise of all customers.

1.5 the primary consideration for naming a store

According to the Regulations on the Administration of Enterprise Name Registration, an enterprise name shall not contain the following contents and words:

- 1) detrimental to the public interests of the state and society;
- 2) may cause deception or misunderstanding to the public;
- 3) the names of foreign countries (regions) and international organizations;

- 4) Names of political parties, government organizations and social organizations;
- 5) Chinese phonetic alphabets (except those used in foreign names) and numbers;
- 6) Prohibited by other laws and administrative regulations.

1.6 legal issues

In accordance with the provisions of Article 20 of the regulations of the people's Republic of China on the administration of company registration, a company is registered

The following documents are required:

- 1) Application for establishment registration signed by the legal representative of the shop;
- 2) Certificates of all designated financing representatives or jointly entrusted agents;
- 3) Store charter;
- 4) The shareholder's qualification certificate or legal person identity certificate;
- 5) The appointment documents and identity certificate of the legal representative of the store;
- 6) Notice of pre approval of shop name;
- 7) Other documents required by the State Administration for Industry and commerce.

The establishment of a limited liability company shall also be submitted to the State Council for approval in accordance with relevant laws and regulations.

Section 2

Industry analysis

2.1 The overall market situation

2.1.1 The milk tea industry is on the rise.

With the continuous expansion of the milk tea market, the competition between brands is particularly fierce and complex. Brands with more customers will have the initiative in the market and deepen the brand influence. Milk tea shop needs to pay more attention to the communication and interaction with customers, so as to shorten the distance between customers and increase the possibility of secondary consumption.

2.1.2 The consumption demand of milk tea is large.

With the public demand towards diversification, milk tea shop, as a place of leisure and entertainment, should naturally conform to the trend of the times. In the future, milk tea shops will take personalized service as the core, strengthen the training of clerks, highlight the characteristics and culture in the service, so as to meet the needs of customers, which is also one of the future development directions of milk tea shops.

2.1.3 Changes in the lifestyle of the masses

The whole society is more inclined to healthy lifestyle, whether in terms of diet or living, more and more people will give priority to health issues. Therefore, Momo milk tea shop will pay more attention to the research and development of health products in the future, create healthy taste from the milk tea itself, reduce secondary pollution from the packaging, so as to create a more healthy social environment.

Only by following the development trend of tea shops in the future, can tea shops survive in the market.

2.2 industry characteristics

2.2.1 Macro environment

In the 21st century, the emergence of milk tea is like a runaway black horse, which has swept the Chinese market with an irresistible momentum in a few years. Due to the characteristics of small investment, low threshold, wide consumer groups and fast cost recovery, it has occupied the first place in the list of single person entrepreneurship with its strong vitality. Moreover, in a society with unlimited business opportunities, the fashion attraction, numerous tastes, unique taste and healthy characteristics of milk tea are bound to make milk tea continue to stand firm in the fast-selling industry and lead the mainstream of consumption in the beverage industry. Nowadays, the compound leisure food culture has become the mainstream culture in the catering industry. The perceptual consumption expenditure of consumers is far greater than that of rational consumption. Big consumers who are regarded as fashion leaders are playing an increasingly important role in this field, and their market share is also increasing year by year; As a branch of the marginalization of catering industry, the operation of consumer specific market is based on the accurate grasp of this information.

2.2.2 demand analysis

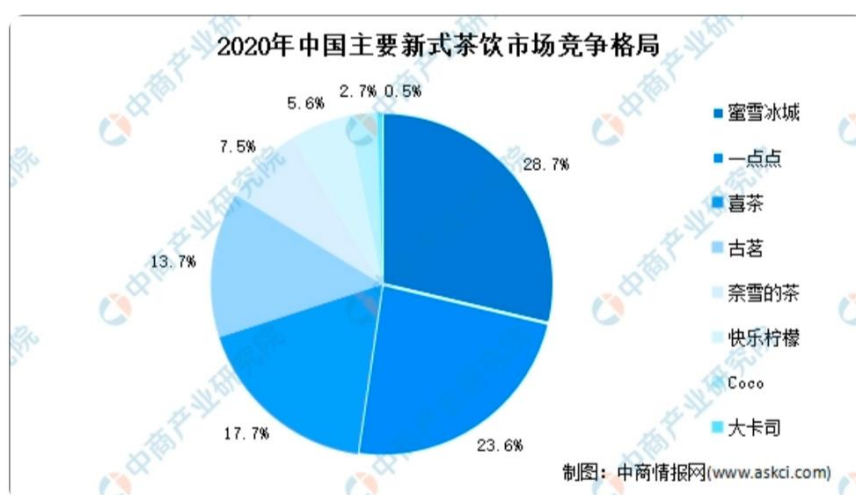
After investigation, the main force of milk tea market is mostly young people, young people constitute students and white-collar consumer groups, there are two main requirements for milk tea industry. First, products; Second, service. For some consumers, they are keen on the existing products in the market, while some consumers prefer to try new products, but no matter what kind of consumers, they pay more attention to the quality of service. Consumers prefer to drink cold tea in summer, according to their different needs.

With the progress of the times, consumers are more and more sensitive to the freshness of things, the pursuit of taste is higher and higher, and the requirements for quality are also more and more. If the taste of milk tea is not enough in self innovation, it is difficult to meet the needs of consumers in all aspects. Therefore, the first thing we need to do is to do a good job of consumer data investigation and analysis, Secondly, we should take corresponding measures to stimulate

consumption.

2.2.3 Competitive situation

Chain franchise brands occupy the leading position in the industry, and the scale of new self owned brands is also expanding at a high speed. In the new tea market, the two leading players in the new tea market, MI Xue ice city and little bit can maintain a relatively stable growth level from 2018 to 2020 under the franchise mode. The sales growth rate of Xicha and Naixue's tea from 2018 to 2020 is basically consistent with the channel expansion speed, accelerating the expansion of stores and driving the rapid growth of business scale.



It is estimated that from 2022 to 2023, new tea drinks and fruit tea will continue to be favored by the market, and 56.9% of new tea consumers say they like fruit tea series. The beverage will continue to stimulate consumers' desire for fresh, fresh and healthy products. Some brands of fruit tea have begun to take shape, such as: linlee, happy lemon, uncle Qiu lemon tea, 7 Fen Tian and other brand stores have reached hundreds, and the industry track is also expanding.

2.2.4 Is there a unicorn enterprise?

Although the milk tea industry leaders of many brands, such as miyue ice city, yidiandian, Xicha, Naixue tea and so on, have expanded their sales categories, but only relying on a few characteristics of stores has not completed the in-depth promotion of the whole milk tea industry, the market construction has not formed a large-scale trend, and there are no milk tea Unicorn enterprises with complete

categories.

2.3 Development prospect and trend forecast

2.3.1 PEST model analysis

1. Political environment

The government of the State Council has issued policies and the 14th five year plan to give some programmatic guidance to the new tea industry. The report points out that the new tea industry will be conducive to improving the quality of people's life. The 13th five year plan for the development of new tea industry issued by the central government clearly requires that the new tea industry will increase by 30% by 2020. Local governments have issued relevant supporting policies and industry standards, such as tax subsidy policies, to reduce taxes for small and medium-sized enterprises and support the development of new enterprises. And the tea industry has a greater degree of freedom of management, less affected by other rights factors, which create a good political environment for the development of tea industry.

2. Economic environment

In the past two decades, the basic trend of stable and good economic operation in China remains unchanged. In 2020, affected by the new crown epidemic, the volatile epidemic situation will reduce the consumption capacity of residents and slow down the growth rate of GDP, but it will still maintain positive growth and basically keep the same level with that in 2019. According to the report data presented by the National Bureau of statistics, the GDP in 2021 will reach 101.6 trillion yuan, and the per capita disposable income of the whole country will be 32189 yuan. It can be seen that the stable economic growth has promoted the improvement of living standards and consumption levels, and more part of consumption patterns have been transformed into leisure consumption, which provides a good economic environment for the development of new tea industry. At the same time, with the continuous expansion of China's tea market, tea flavored drinks, coffee, fruit tea and other new products are gradually integrated into people's daily life, and become the necessities of many young consumer groups in

leisure and entertainment.

3. Social factors

Traditional milk tea industry market threshold is low, lack of uniform industry standards, service process without professional supervision and other issues affect the development of the industry. After entering the Internet era, the combination of network and milk tea also reduces the tedious links in the middle and provides users with more cost-effective services. The post-90s and post-00s have gradually become the main consumption force of milk tea industry.

4. Technical factors

Science and technology enabled artificial intelligence, big data, cloud computing, VR, 5g, etc. are gradually transiting from Tier 1 and tier 2 cities to Tier 3 and Tier 4 cities to realize the popularization of science and technology experience in milk tea industry. ERP, OA and other systems were introduced into milk tea industry to optimize the construction of information management and improve the efficiency of the industry.

2.3.2 SWOT analysis

Strengths

Milk tea drinks are favored by young groups. This is the product advantage of Momo. Our product categories will gradually increase. We will actively innovate and actively launch corresponding new products to keep customers fresh with Momo. There are a series of products such as season limit, fruit tea and pure tea series. Momo selects tea garden strictly and further improves its supply chain to ensure its excellent taste and bring better experience to customers. At present, Momo has always been a direct marketing mode without downstream distributors and distributors, which also ensures the professionalism of its tea production. In addition to paying attention to the taste, we will also pay attention to the packaging of milk tea, so that the high color value of Momo beverage itself will become a kind of self advantage. According to the main color of the raw materials used and supplemented by other ingredients, color matching is carried out, and the photography is more photogenic, so as to meet the needs of contemporary young people who like to take photos and make friends.

Secondly, Momo stores will be located in high-end consumption areas where there are more young people and more white-collar workers, because they have enough consumption power and pursue the trend. The advantages of Momo are good taste, high appearance and popularity.

Weaknesses

The location of Momo, as well as the concept of "high-end consumption" it wants to create, has advantages and disadvantages to a certain extent. If you want to create high-end consumption, stores will be in the core business circle of big cities, with high rent and high operating costs. Secondly, the long queuing time increases the purchase cost of customers. In addition to the actual amount of milk tea, customers will also spend a certain amount of time cost, which will bring bad experience to some customers. Some customers who are not willing to wait or have insufficient time will turn to other milk tea shops for consumption and may lose some customers.

Opportunities

Since the 21st century, with the continuous exploration of all walks of life, the state has also made corresponding adjustments and reforms. In recent years, laws and regulations related to the catering industry have been revised, which provides a strong legal guarantee for the development of the catering industry and is conducive to the standardization construction of the catering industry. Therefore, the milk tea industry has a good trend. Such a political situation will be more conducive to the development of Momo in the future. Contemporary people's demand for food tends to be diversified. Instead of being satisfied, they pay more attention to the taste, color, hygiene and nutrition of food. Personalized, customized or novel catering has become a new trend pursued by people. Restaurants will develop new catering products for target customers. With such conditions, tea lovers can seize the current environmental opportunities, take young people and people with high consumption capacity as target objects, and develop fresh tea drinks with good export feeling and high appearance.

In terms of technology, the Internet era provides new development opportunities for many enterprises. Social media is a marketing tool based on the Internet, such as wechat, microblog, QQ, Facebook, twitter and so on. With the increase of publicity channels, online Red stores can use Internet resources to market themselves and convert online traffic into offline physical store transaction volume. And if you have the ability, you can use big data analysis technology to better understand consumers' preferences and consumption habits, and carry out targeted product or food R & D and promotion.

Threats

The potential reputation problem, once Momo makes its own brand, may lead to the problem of copying and piracy. If this aspect is not handled properly, it will affect Momo's reputation and further affect customers' consumption in the store. Secondly, customers of Momo will inevitably lose a lot of time to choose high-quality milk on the online tea delivery platform.

2.3.3 7p analysis

(1) Product strategy

1. Product positioning:

In terms of products, Momo aims to create high-quality milk tea to meet various needs of customers and become the "Haidilao" of milk tea industry, which is also the biggest difference between Momo and other brands in positioning. Adopt the product differentiation strategy -- select tea to make milk tea, fruit tea, latte, etc., and promote it to customers with its unique flavor and taste. Chinese people like to drink tea. Compared with other fresh juices, the product temperature of milk tea can change according to the weather, and it is more in line with the taste of Chinese people and is easy to be accepted by Chinese people. This is the biggest advantage of milk tea compared with other drinks. We will firmly seize this advantage and create our own world in the Chinese market.

2. Product quality

When developing new products, such as tea products and tea products, Momo will continue to develop products with different taste and safety in China.

3. Product brand

Momo R & D is committed to creating a certain reputation, popularity, known to consumers, accepted and loved by people. Momo has a strong sense of brand creation, which will become a symbol of milk tea industry. At the same time, while improving our own brand, we do not forget to help others. Momo will often hold social love feedback activities, parent-child activities, happy families and other publicity and promotion activities to promote healthy and nutritious new products. At the same time, we strongly support healthy charity activities such as blood donation activities and sports sponsorship activities.

4. Product packaging

As the first impression of products to consumers, packaging strategies are needed to satisfy consumers. Momo's packaging design focuses on warm colors in autumn and winter, and cool colors in spring and summer. Choosing the right colors in the right season can not only attract people's attention, arouse their association and affect their mood, but also create an appropriate atmosphere, which makes people's enthusiasm for milk tea soar.

(1) Pricing strategy

Price strategy is a pricing method that combines the different economic ability ranges and utility situations of different consumers to price products, so as to achieve the maximum profit. Price strategy is a relatively modern concept, which originated from the development of large-scale retail industry in the late 19th century. Price is one of the most important factors affecting the company's market share and profitability. In the marketing mix, price is the only factor that can generate revenue, and other factors are cost.

1. Psychological pricing

Momo emphasizes quality, service and cleanliness, and at the same time, it focuses customers' attention on the overall experience and sense of value of drinking tea. The services enjoyed by customers during tasting and the environment created by momo can make customers feel value for money. In addition, most of momo's food is a few yuan and ninety cents. Although it is only a dime discount, it may bring more benefits to consumers, which is also a means of pricing in most industries.

2. Combination pricing

Momo will introduce different package combinations, combining the second cup with half price, and couples can buy one get one free. And for the main target-students, free student cards can be introduced. The preferential items on the student card are often discount activities, so that students can buy milk tea at a lower price, which not only makes consumers feel affordable, but also improves the speed of the waiter's meal preparation, so that the package can also achieve the purpose of promotion.

(2) Channel strategy

Service channel strategy refers to the decision made by service enterprises on the location and channel to be used when providing services to target customers. It includes how to deliver the services to customers and where they should be carried out. In service marketing, in order to gain a competitive advantage, enterprises should find and formulate appropriate channel strategies for service delivery methods and places, so as to facilitate customers to purchase, enjoy and benefit from service products.

Momo can transfer a mature and profitable restaurant to franchisees, and the tea shop is basically a finished product, and franchisees need a certain economic foundation as a guarantee. The transfer fee of each restaurant is more than RMB 1 million. After paying this fee, the franchisee can take over an operating tea shop, including all the decorations, equipment and facilities in the shop, and trained staff, including the cash flow and profits generated in the future operation. It not only expands the market share of momo, but also reduces manpower, material resources and financial resources, and reduces the cost of enterprises. It also provides opportunities for joining the company and increases employment.

(3) Promotion strategy

Momo products promote "localization of advertising strategy" in China market, and its visual publicity activities mainly focus on print advertising and media advertising. Graphic design mainly focuses on new products listed on the market, with attractive and delicious products occupying the main part of the picture. The delicious images of listed products attract consumers' attention and catch consumers' appetite, and

people can't help but try new tastes after seeing them. Posters, posters and newspaper advertisements in the process of new product promotion mostly adopt this design expression form. When a new product goes on the market, each chain store will put up posters of the product inside and outside the store, so that new and old customers can know the information of the new product at the first time. In addition, with the launch of new products, chain stores across the country will also issue a series of product coupons according to local consumption conditions, so as to promote new products and stimulate consumption at the same time. It can be said that it is a "kill two birds with one stone" strategy. Media advertising can be described as a lot of intentions, and the main one lies in advertising. Emotional integration is the key to winning the popularity of advertising in China. Make full use of special time such as birthday parties, festivals, new product launches, celebrations, etc. to promote momo products, which stimulates demand, encourages purchase, increases sales, and establishes the corporate image. Momo also provides student discount cards and so on, attracting more students to spend. Momo implements the strategy of continuous consumption and gift giving, requiring consumers to repeatedly consume in exchange for a series of products, thus forming buying habits and stimulating consumers to spend again.

(E) Personnel strategy

Personnel enterprises play an important role, and more and more service enterprises have realized that they need to focus on serving customers, and at the same time, they need to focus on employees for internal marketing. Enterprise internal marketing activities are the prerequisite for the successful implementation of all marketing activities. At the same time, the success of service marketing is closely related to the selection, training, motivation and management of personnel, and the role of personnel in service marketing is becoming more and more important.

When spending in the store, customers can enjoy not only the fastest food and beverage, but also humanized service. People are momo's most important asset, and products are passed on to customers through people. As soon as consumers stepped into momo, they began to accept momo's services, and they entered

momo's efficient service system.

(6) Tangible display

Because of the intangible, uneven and indivisible characteristics of services, service enterprises are trying their best to make services tangible and standardized like material products.

(VII) Process strategy

At present, the service efficiency of tea shops has become the key to competition. Consumers not only hope that the food they get is clean and hot, but also pay great attention to the service efficiency they receive and whether they can get the food they want as soon as possible. We will improve the service efficiency of restaurants by formulating a series of systems and improving equipment, and by improving service processes to meet the needs of customers. From ordering-cashier-supply-consumption-cleaning, momo's efficient service is reflected. It is an extension of service quality. Without good service, there will be no sales, which is particularly prominent in fast food industry. momo attaches great importance to service topic selection. As soon as you enter the store, there will be a warm and courteous clerk who will greet you with a smile and provide thoughtful service, so that you can truly experience the feeling of being a God again.

For the convenience of parents carrying infants and young children, momo specially has tables and chairs for children. Customers don't have to worry about finding napkins and other trivial things at all. The only thing they need to do is to fully enjoy the endless fun of delicious tea products and perfect service. Good service level comes from high-quality employees. Employees are extremely strict, and regular training is given to them to make their service standard. At the same time, an effective incentive mechanism is also an important guarantee for them to improve their staff's service awareness and service level.

2.3.4 industry trends

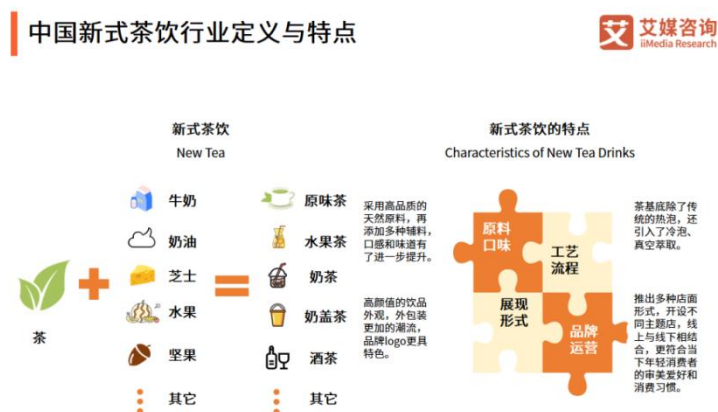
Although the milk tea shop is an entrepreneurial project with low capital investment, a wide range of consumers, fast recovery cost, and a very easy-to-find facade, it does not need too much working capital for its operation and management, except for store rent, labor and daily expenses for about 3 months. It

is suitable for small-scale self-employed projects, and milk tea has a good development trend and great potential. However, the following points should be noted:

1. The operation must be distinctive. There is no market for products without characteristics.
2. The quality is good, and the taste is consistent.
3. Small shops should also be professionally managed.
4. Keep abreast of consumers' consumption hobbies and peer products and adjust products and tastes in time.

2.4 Definition and characteristics of new tea industry in China

The new tea drink is mainly made of tea leaves as the main raw material, supplemented by concentrated solutions extracted by different extraction methods, and blended with cream, milk, fruit, cheese nuts and various small ingredients according to consumers' preferences. New tea has made innovations and upgrades in the production process, raw material selection and brand operation, and has become a kind of drink that consumers like.

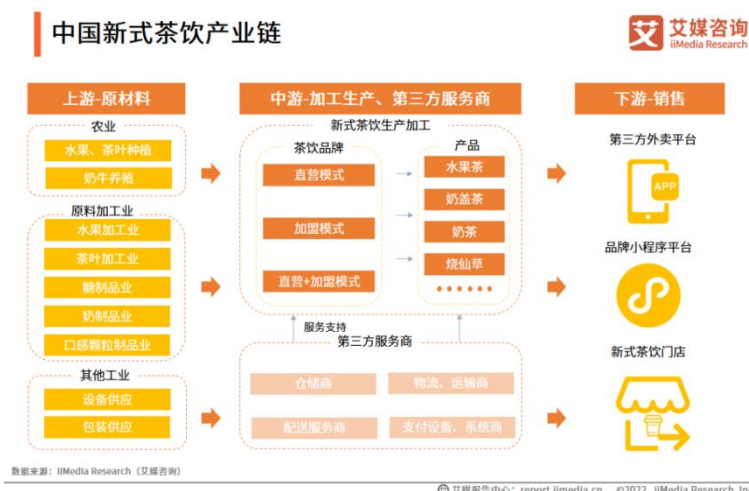


2.5 Development of New Tea in China



According to the survey data, 59.1% consumers of new-style tea in China said that the frequency of consumption will remain unchanged in the future, while 26.2% consumers said that the frequency of consumption will increase, accounting for only 14.7% of the consumers who will decrease. The consumers who will increase the frequency in the future are mainly aged between 22 and 40. The frequency of purchasing new tea consumers will increase, which will provide sufficient development momentum for the development of the industry.

2.6 Development of New Tea Industry Chain in China



The raw materials of the new tea industry are on the rise. With the upgrading of consumption, consumers' demand for food safety and quality has increased, and

the production price index of milk, fruit, tea and vegetables has been continuously improved.

Ai Media Consulting analysts believe that the price quality of raw materials for new tea is closely related to the cost price of new tea, and pay attention to price changes and raw material output in real time to gain the first-Mover advantage in the market.

2.7 Consumer Portrait



2.8 development prospects

According to the data of (Ai Media Consulting), the market size of new-style tea in China in 2021 was 279.59 billion yuan. Through the iteration of Internet technology and the improvement of online payment technology, online shopping was more convenient, and to some extent, the loss of offline operation of new-style tea during the epidemic was alleviated.

The acceptance of new-style tea consumers is slowly rising, and the product categories are constantly innovating and broadening. Consumers' enthusiasm for new-style tea also continues to rise, and the demand rises accordingly. It is estimated that the market size of new-style tea will reach 374.93 billion yuan by 2025.

2016-2025年中国新式茶饮行业市场规模



2016-2025年中国新式茶饮市场规模及预测 (亿元)
Scale and Forecast of China's New Tea Market from 2016 to 2025 (100 million yuan)



数据来源: 艾媒数据中心(data.iimedia.cn)

艾媒报告中心: report.iimedia.cn ©2022 iimedia Research Inc

2.9 Porter's Five Forces Analysis

Supplier's bargaining power: regular milk tea business has relatively fixed suppliers to provide raw materials, but due to the low threshold for entering and leaving the industry, and the products provided by suppliers are mostly semi-finished products or finished products, the product differences are small, the technical content of products is not high, and there is a lack of strong competitive advantage, so the supplier's bargaining power is weak, and it is impossible to exert greater pressure on buyers in terms of quality and price.

Buyer's bargaining power: The milk tea industry is relatively formal, and most of the prices are clearly marked and moderate. The average consumption of consumers is mainly one cup, and the purchase quantity is small, so the bargaining power is low.

Competition among existing enterprises: The competition in milk tea industry is fierce. Due to the characteristics of low entry threshold, low cost and high profit, the number of competitors is large, the fixed cost of milk tea shops is low, and the inventory cost is low. Moreover, the characteristics of consumers' "shopping around" determine that the competition pressure of milk tea industry is high, but the milk tea industry is growing fast, which is in the golden age, which is also a great opportunity for momo.

Threat of potential entrants: The milk tea industry is technically difficult, and most products are similar and easy to imitate, while customers' requirements are not high. As long as the taste is similar, convenient and hygienic, the entry threshold is low

and the brand loyalty is low, momo has many potential competitors.

The threat of substitutes: All drinks can be substitutes for momo. Other milk tea such as soybean milk, herbal tea and brewed milk tea have low prices and are attractive in terms of price. However, in the milk tea industry, consumers can choose different styles according to their own tastes, while other milk tea drinks have similar prices and low conversion costs, so it is difficult for buyers to turn to substitutes. Therefore, momo can achieve its sales and profit growth goals as long as it has its own characteristics in product uniqueness.

Section 3

Market analysis and marketing plan

After market research and comparative analysis of competitors, we divided the market into several parts, and at the same time, we targeted our customers at the young people who have a strong sense of identity with milk tea.

3.1 market size

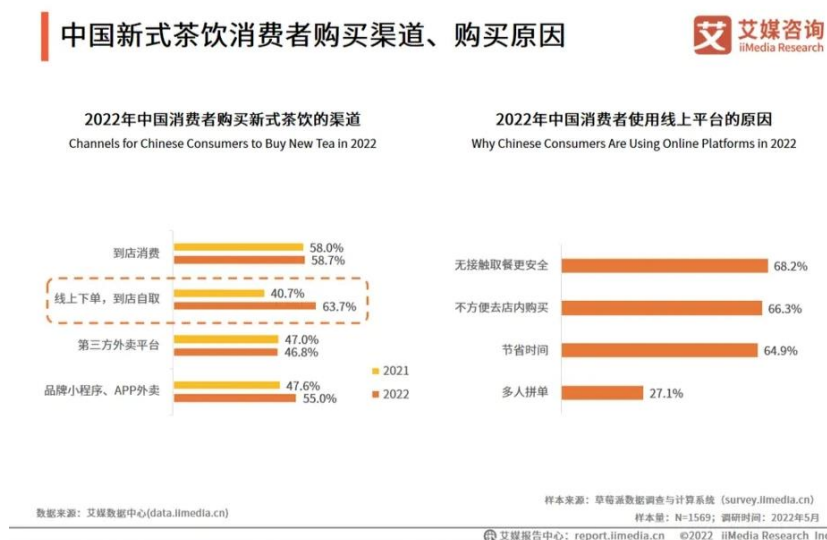
With the continuous improvement of people's living standards and the prevalence of take-out platforms such as Meituan and Hungry, the new tea industry is also developing rapidly. In 2020, the COVID-19 epidemic affected global consumption. Under the call of local governments to celebrate the New Year on the spot, the catering industry expanded against the trend, and the new tea market also expanded further. The data shows that the scale of China's new tea market has increased from 44.2 billion yuan in 2017 to 97.8 billion yuan in 2019, with an average compound annual growth rate of 48.75%. It is estimated that in 2022, the scale of China's new tea market will exceed 117.4 billion yuan.



3.2 purchasing channels

According to the survey data, the purchase channels of new tea consumers are mainly online, and the ordering rate of small programs is higher than that of take-out platforms to some extent. Consumers will also choose to place orders online, with 63.7% of them coming to the store for self-collection. The reason why

consumers choose online shopping accounts for more than half is that it is safer, inconvenient to go to the store to buy and save time.



3.3 STP analysis

3.3.1 market segmentation

Milk tea is a convenient and leisure product. According to the age analysis of milk tea, the target age groups of milk tea industry are mainly divided into young consumers and high-end consumers. According to the income level of consumers, we divide them into high and middle grades to meet different consumers; According to the types of milk tea, we divide it into milk tea, fruit tea and latte.

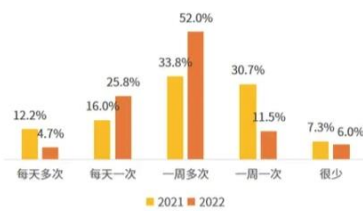
3.3.2 select target market

According to the survey data, in 2022, 94.0% of new tea consumers in China bought new tea every week; 16-20 yuan is the range where consumers of new tea can accept the highest customer unit price, accounting for 41.9%. Consumers' awareness of new-style tea market has deepened, and most consumers of new-style tea purchase more frequently. The highest acceptable customer unit price is mostly 16-20 yuan, and the number of tea brands in this price segment will increase.

中国新式茶饮消费者购买频次、价格



2021-2022年中国新式茶饮消费者购买频次对比
Comparison of purchase frequency of new tea consumers in China from 2021 to 2022



2022年中国新式茶饮消费者可接受最高客单价金额
Maximum Acceptable Unit Price for Chinese New Tea Consumers in 2022



数据来源: 艾媒数据中心(data.iimedia.cn)

样本来源: 问卷调查数据调查与计算系统 (survey.iimedia.cn)

样本量: N=1569; 调研时间: 2022年5月

艾媒报告中心: report.iimedia.cn ©2022 iiMedia Research Inc

Momo's target market is mainly young people who pay attention to life taste and pursue fashionable life, focusing on women aged 15-35. We temporarily divide consumers into the following three categories:

1. Students

I prefer pearl milk tea and milk tea drinks with new ideas. The students are curious and curious, and they will make an appointment to drink milk tea with several good friends during the break. Whether it's a student union or a group discussion, or a date, the milk tea shop is the best place. As long as there is a place with air conditioning, students like it very much. There are many milk tea shops near the University Town, and there are countless types of milk tea. If Momo wants to stand out, it must form its own characteristics.

2. Office workers

Office workers prefer milk tea drinks with characteristics and pay more attention to sentiment. Tea or tea in the morning is preferred to breakfast.

3. High end consumers

The packaging of drinks and the taste of drinks also pay attention to the sense of grade. This kind of consumer groups do not need to be too extensive, only provide a good service experience, can retain a lot of consumers.

3.3.3 market positioning

Because we sell milk tea and fruit tea based on tea, the product types and services tend to be diversified. For different consumers, we will have different positioning.

According to the different positioning of consumers, our products are mainly based on college students, white-collar workers and high-end consumers, and we also have different positioning for different products, such as fruit tea, We pay attention to the taste diversity, low-grade health type, novel packaging trend and personalization. For milk tea, we pay attention to the taste of tea and the quality of water. Moreover, we will achieve product innovation, continue to launch innovative products, for high-quality new products will be higher market positioning. We strictly control the price of high-quality milk tea and latte according to our different production methods. We are committed to the high quality of products and enhance the brand influence of the company. According to consumers' consumption psychology, consumption habits and consumption ability, we mainly locate our products in the middle and high-end market (a small number of products are low-end products), and we are committed to creating affordable and high-quality products. Pay attention to the control of product quality, design novel fashion beautiful outer packaging.

3.3.4 buyer behavior

The first three reasons for the increase of new tea consumption in China are as follows: trying new tea drinks (62.1%), relieving pressure (52.8%), and good taste (50.2%); The first three reasons for the decrease of purchase frequency were: inconvenient purchase (44.8%), high price (37.1%) and decreased preference (35.0%).



3.4 main competitors

Chain franchise brands occupy the leading position in the industry, and the scale of new self owned brands is also expanding at a high speed. In the new tea market, the two leading players in the new tea market, MI Xue ice city and little bit can maintain a relatively stable growth level from 2018 to 2020 under the franchise mode. The sales growth rate of Xicha and Naixue's tea from 2018 to 2020 is basically consistent with the channel expansion speed, accelerating the expansion of stores and driving the rapid growth of business scale. It is estimated that from 2022 to 2023, new tea drinks and fruit tea will continue to be favored by the market, and 56.9% of new tea consumers say they like fruit tea series. The beverage will continue to stimulate consumers' desire for fresh, fresh and healthy products. Some brands of fruit tea have begun to take shape, such as: linlee, happy lemon, uncle Qiu lemon tea, 7 Fen Tian and other brand stores have reached hundreds, and the industry track is also expanding.

3.5 marketing plan

From the marketing mix of product strategy, pricing strategy, channel strategy and promotion strategy, the marketing planning scheme is formulated. First of all, we have a specific introduction of the products and ideas, and how the products will be put into the market. Then, combined with the situation of the product, through different channels of product sales. At last, it expounds how to open the market quickly through the product promotion strategy in the early stage of product entering the market.

3.6 overall marketing strategy

3.6.1 overview of marketing strategy

Give full play to the store's own characteristics and adopt diversified marketing strategies.

"The customer is God", to meet the maximum needs of customers and obtain customers' recognition,

For the development of stores.

Do fine tea, do a good job in product management.

Through college students and online publicity, to promote publicity.

3.6.2 specific measures

1. Advertisement

As for the popularity of the store, we will let customers know about the milk tea shop by way of flyers. At the door of the shop, we will set up posters to inform customers of the recent new product launch and recent promotion activities. The signboards in the storefront use conspicuous and eye-catching colors and styles. After accumulating a certain amount of funds in the later stage, advertisements can be invested in newspapers, radio, television, Internet, etc. In addition, the staff all wear our work clothes.

2. Promotion plan

A. Membership, 30 yuan / person, one-time consumption of more than 30 yuan can be free of charge, members can use the membership card can give 8.5% discount, and members on the birthday of the shop will receive the blessing and gift from our shop.

B. The use of novel cup and straw tools, people have a refreshing feeling.

C. Using lovers cup and straw, when lovers come, they can recommend couple set meal and send gifts to lovers.

D. In various festivals, special products and activities will be launched to attract customers.

E. Give small gifts when the one-time consumption reaches 20 yuan. Sometimes we can send souvenirs with our shop name specially made for our shop, which not only makes the customers happy, but also improves the popularity of our shop.

3. Price

There will be a special price two days before each new product is launched, and the rest will be sold according to the average market price. When you have your own brand, you can raise the price appropriately.

4. Team management

All staff do their own work well, and the store manager convenes the staff to discuss and make decisions in important affairs.

5. Service

Store staff to do a good job of service, maintain a good mood, be careful and polite to customers, not angry with customers.

3.7 marketing strategy

3.7.1 product strategy

1. Compound operation of products, not only the single product of milk tea, but also the supply of leisure food loved by consumers in the later stage;
2. Compared with other milk tea shops, different health tea drinks are introduced;
3. Launch different products according to different consumers;
4. Pay more attention to the quality of the invisible product of service. For consumers who have consumption desire but are not willing to buy on their own, they should provide door-to-door service;

Pay attention to the packaging of products, 5.

Price strategy

According to the consumption ability and product types of consumers, the reasonable price should be formulated

Set relatively low prices compared to competitors.

Information release through the Internet;

Use instant messaging (wechat, QQ, etc.) to promote stores and products.

3.8 sales process

(1) Import / delivery mode

Offline: the buyer enters the store to purchase, confirm and pay, the shop assistant makes the buyer wait, and the production is completed and delivered to the buyer.

Online: buyers purchase tea and pay → make and deliver according to the order submitted → buyer confirms receipt → confirms transaction completion.

3.9 sales

3.9.1 sales route

At the same time, stores should be opened as the main way to improve the popularity of stores.

physical store

In order to improve the popularity and reputation of stores and provide effective market information for store decision-making, the company established a physical store with capital injection and adopted the method of direct management to accurately implement the marketing concept and policies of the store.

Meituan / hungry

With the popularity of electronic products and the rapid increase of Internet users, the number of online shopping increases rapidly. College students are the main group of online consumption. We cooperate with meituan and others to carry out online sales.

3.10 resource planning

Today, people have become the most valuable resources, which is determined by people's initiative and creativity. To manage this kind of resources, we should follow scientific principles and methods.

According to each person's different advantages and strengths, we arrange the staff of our store as follows: xxx, the store manager, who is responsible for purchasing raw materials, ensuring the purchasing quality of raw materials, controlling the inventory, and ensuring the normal operation of the store without overstocking too much funds. Xxx, very thoughtful and flexible, is responsible for the trial and research and development of new milk tea, and ensures the launch of a new product every week. Xxx, cautious, careful, responsible for financial work, counting income and controlling expenditure. Xxx, diligent, skillful, bold and careful, is responsible for the product operation management, that is, the preparation of milk tea, ensuring the operation speed and serving customers.

After one year, when the store business is thriving or the store is expanding, some experienced talents will be recruited. Pay attention to it. I'd rather be stupid than

too smart, because too smart is easy to turn my back on my bones. In terms of recruitment, in order that there won't be too many property disputes in the future, we should try our best to avoid recruiting relatives and friends.

Section 4

Management team and corporate structure

Teashop team members, with different social experiences and professional backgrounds, and good teamwork spirit; The knowledge structure of the team is good, there are many talents, and the ability of innovation and organization is outstanding. We have clear goals, we trust each other, and we have relevant skills. Setup: general manager, purchasing, cashier and production.

1. Financial management: one person, who manages the daily financial affairs of all stores and the basic daily operations of the company.
2. Milk tea production and marketing: two employees, with professional production, assisting consumers to place orders, etc.
3. Online sales: one person is responsible for the sales and management of online tea shops.
4. Advertising: One person is responsible for advertising and publicity of the store, building the brand image of the store, and taking into account other matters such as market research.
6. A store manager, whose responsibility is the overall management of the store and product selection.

Section 5

Operation plan, production design and development plan

5.1 Operation mode and procedures

5.1.1 Service Rules

- (1) Warm and thoughtful service, courtesy;
- (2) The product is introduced in detail, and there are clear regulations on return and replacement.
- (3) Actively introduce products.
- (4) Carefully make and package each product;
- (5) Choose the appropriate delivery method to save the legwork expenses for buyers.
- (6) Make the meal (milk tea) in time, and ensure that the products are delivered at the agreed time.
- (9) During the promotion period, under the condition of guaranteeing profits, provide more suitable promotion schemes for buyers.
- (10) When there is a dispute in the transaction, you should negotiate with the buyer and properly resolve it to thank the buyer.

5.1.2 Operating Rules of the Store

- (1) Make personalized product order sheet:
- (2) Use personalized outer packing box;
- (3) Add background music to the store during the opening period.
- (4) Description of beautification products of main products.

5.1.3 In-store publicity

- 1) Carefully design the store logo and name (momo milk tea shop)
- 2) Make good use of product recommendation
- 3) Carefully decorate the space in the store.
- 4) Add publicity information to the store name.

5.2 Place of business

At present, the shop is set up in xx city, xx province.

5.3 Facilities and equipment

Computers, printers, tables and chairs, heat preservation barrels, ice machines, publicity materials, warehouses, etc. (see the financial expenditure table for specific items)

5.4 Development strategy

1 early planning

Establish customer groups as soon as possible to win customer reputation and promote store brands.

2. Medium-and long-term plans

One year later, if the profit is expected, it is planned to expand the business area in the next one to two years, install several sets of sofas to establish a more comfortable form of entertainment, and at the same time provide music in the store. If conditions permit, you can join the mode of guitar playing and singing and ordering songs to provide customers with a more comfortable environment.

After three years, if the turnover of tea shops is still stable, consider building chain stores in other markets. If the actual situation is not as ideal as the current expected plan, our store will adjust its marketing strategy in time, and if it still loses money within two years, it will deal with all equipment and facilities and close down.

5.5 Challenges and risks

Operation "Risk is the uncertainty of expected results". A shop's profitability and its ability to prevent risks complement each other. If there is no ability to avoid and control risks, there will be no profitability. Therefore, how to control risks is particularly important. In the face of market risks, financial risks, store management risks and product management risks, the store has made corresponding risk avoidance plans, which effectively reduce the risks within the controllable range of risks.

5.5.1 Market Risk and Risk Avoidance Measures

Our product is a milk tea catering project, and the packaging design has a unique design style. It takes a process for consumers to recognize and accept the product. The promotion and promotion of the store is a great test. We should carefully divide the age and economic purchasing power of the consumer groups, mainly taking young and middle-aged college students and white-collar workers as the consumer groups, introducing the characteristics of different milk tea products with different products, and formulating marketing strategies.

5.5.2 Competitor's Risk and Risk Avoidance Measures

At present, there are competitors' risks: all kinds of milk tea shops in the current milk tea market can be described as blooming. Our momo milk tea products combine the quality and service of milk tea products. To open up new markets for our products, we need to attract consumers with visual packaging of boxes, and distance ourselves from competitors in terms of design style and design elements, product services, prices and grades.

The participation of potential competitors will make the competition of products more intense. They may refer to our product design and successful management experience. We need to set up shop brands first, speed up the development of shop management, constantly update the development concept of milk tea, and constantly expand consumer groups.

5.5.3 Financial Risks and Risk Avoidance Measures

Through the investigation of various factors, the factors that have great influence on the profitability of the project are:

Increase or decrease of initial investment,

Increase or decrease of operating income,

Increase or decrease of operating costs,

After analysis and investigation, it is found that operating income has a greater impact on financial evaluation indicators, operating cost has a smaller impact on financial evaluation indicators, and the change of construction investment has the smallest impact. We should strengthen brand publicity, regularly carry out promotional activities, make use of holidays for preferential sales, follow up

consumers and increase sales. Under the condition of ensuring the product quality, using alternative green and economical raw materials can not only increase the freshness of milk tea, but also further reduce the cost.

5.5.4 Cash Risk and Risk Avoidance Measures

It is the most liquid asset of cash shops, and all crimes, embezzlement and theft are related to cash. Therefore, stores need to pay special attention to cash and cash flow, including basic internal control measures, such as authorizing the receipt, delivery and transfer of cash, and establishing appropriate internal procedures to check, monitor and prepare reconciliation statements for cash.

5.5.5 Shop management risks and risk avoidance measures

At the initial stage, the scale is small and the stability is not high, so the store needs to establish a set of perfect system, so as to facilitate the orderly and efficient management of the store, reasonable human resource planning, specific incentive mechanism and store management regulations, and pay attention to the pre-job training of staff.

5.5.6 Brain drain and risk avoidance measures

In order to save the management cost, many tea shops do not provide pre-job training and post-promotion study guidance for employees, which leads to the slow growth of employees and the mechanical repetition of work processes, resulting in their lack of work enthusiasm. Without a perfect incentive and reward system, distribution according to work and more pay for more work will make employees lack enthusiasm for work, and even make employees change jobs, resulting in the loss of talents in shops.

5.5.7 Product management risks and risk avoidance measures

Mainly responsible for purchasing raw materials and product marketing of milk tea products, and the shop leader is responsible for purchasing production materials, which makes it more difficult to control and supervise product quality.

In order to ensure the quality of products, it is necessary to increase the quality acceptance of raw materials and formulate detailed raw materials.

Acceptance criteria, strictly control each batch of raw materials, strictly prohibit shoddy goods, and avoid a large amount of waste of raw materials. Find out the

reasons that affect the product quality in the production process in time, and ask the staff for correction. The production process should be strictly controlled to ensure the product quality.

Section 6

Financial projections

In the early, middle and late stage of development, the company may face market competition risks, management risks, human resources risks and financial risks. Make comprehensive risk estimation and management. In the early stage of development, the store will pay attention to cultivating brand awareness. In the project operation, it is necessary to optimize its own service projects and customer management, develop new customers while not forgetting to cultivate the loyalty of old customers, so that the project can continue to operate. In the middle of the project development, we will pay attention to cultivating the loyalty of staff, establishing a good incentive system, and making the best use of resources. In the later stage of development, we will pay more attention to the research and development of new milk tea products. If we don't want to be eliminated in the era of rapid development, we must be ahead of the times.

6.1 statement of financial forecast income

Limiao

Unit name:

Unit: ten thousand yuan

project	annotations	2022	2023	2024	2025	2026
I. Operating income		30.00	50.00	80.00	120.00	180.00
Less: operating costs		13.80	15.00	24.00	34.00	46.00
Cost of sales		5.80	2.50	2.00		
Management cost		13.00	14.00	16.00	19.00	22.00
financial expenses		0.96	0.52	-		
Including: interest expense						
interest income						
II. Operating profit (losses are indicated by "-")		-3.56	17.98	38.00	65.00	110.00
Add: non-operating income						
Less: non-operating expenses						
III. Total profit (total loss is indicated by "-")						
Less: income tax expenses			2.88	7.60		
IV. Net profit (net loss is indicated by "-")			15.10	30.40	52.00	88.00
VI. Total comprehensive income						

VII. Earnings per share:						
(1) basic earnings per share						
(2) Dilution of earnings per share						

Legal representative:	Person in charge of accounting work:					Accountant in charge:
		33.56	32.02	42	55	70
			0.2403333	0.63333333		
			33	3	1.083333333	1.833333333

6.2 cash flow statement

cash flow statements

Unit name:

Unit: ten thousand yuan

project	2022	2023	2024	2025	2026
I. Cash flow from operating activities					
Cash received from the sale of goods					
Subtotal cash inflow from operating activities					
Cash paid for purchasing goods and accepting labor services					
Cash paid to and for employees	12.00				18.00
Pay other cash related to business activities.	5.00	5.26	10.92	8.10	18.53
Subtotal of cash outflow from operating activities	30.80	33.26	49.92	58.10	82.53
Net cash flow from operating activities	-0.80	16.74	30.08	61.90	97.47
II. Cash flow from investment activities					
Cash paid for the construction of fixed assets, intangible assets and other assets					
Net cash flow from investment					

III. Cash flow from financing activities					
Absorb the cash received from the investment	10.00	20.00			
Get the cash received from the loan.			3.00		
Subtotal cash inflow from financing activities	26.00				
Cash paid to repay a debt			9.00		
Cash paid for dividend distribution, profit repayment and interest payment			12.70	41.50	64.50
Net cash flow from financing activities	15.04	2.02	-18.70	-41.50	-64.50
net cash flow	1.24	18.76	11.38	20.40	32.97

Legal representative:

Accountant in charge:

Balance sheet monetary fund	1.24	20	30.14	31.78	53.37
Currency change	1.24	18.76	11.38	20.4	32.97
test	TRUE	TRUE	TRUE	TRUE	TRUE
discrepancy		0	0	0	0

6.3 Monthly cash flow statement

cash flow statements

Unit name:

Unit: ten thousand yuan

project	1	2	3	4	5	6	7	8	9	10	11	12
I. Cash flow from operating activities												
Cash received from the sale of goods	0.80	0.90	1.90	2.30	2.80	4.10	4.40	4.50	4.30		1.30	
Subtotal cash inflow from operating activities												
Cash paid for purchasing goods and accepting labor services	0.60		1.00	1.10		1.60		1.70				
Cash paid to and for employees												
Pay other cash related to business activities.			0.30	0.20	0.40		0.50	0.32	0.29	0.33	0.31	0.35
Subtotal of cash outflow from operating activities	2.40	2.20			2.70	3.20	3.10	3.02	2.99	2.33	2.31	1.95
Net cash flow from operating activities	-1.60	-1.30	-0.40		0.10			1.48	1.31	-0.43	-1.01	-1.15
II. Cash flow from investment activities												
Cash paid for the construction of fixed					0.70							

assets, intangible assets and other assets												
Net cash flow from investment												
III. Cash flow from financing activities												
Absorb the cash received from the investment												
Get the cash received from the loan.		6.00										
Subtotal cash inflow from financing activities												
Cash paid to repay a debt												
Cash paid for dividend distribution, profit repayment and interest payment	0.08											
Net cash flow from financing activities	19.92	5.92	-0.08									-10.08
net cash flow	8.32	2.32	-0.48		-0.68	0.82	1.22	1.40	1.23	-0.51	-1.09	-11.23

Legal representative:

Accountant in charge:

Less: non-operating expenses													
III. Total profit (total loss is indicated by "-")													
Less: income tax expenses													
IV. Net profit (net loss is indicated by "-")													

Legal representative: Person in charge of accounting work: Accountant in charge:

Sales growth rate = sales growth this year ÷ sales last year = (sales this year-sales last year) ÷ sales last year.

Gross profit margin = (sales revenue-sales cost)/sales revenue × 100%

Total current assets = current assets/total assets *100%

Net operating cash ratio = net cash flow from operating activities ÷ total liabilities ×100%

Asset-liability ratio = total liabilities/total assets ×100%

Debt ratio = total liabilities/total equity

6.5 Interest rate calculation

	First year	Second year	Third year	Fourth year	Fifth year
liquidity ratio	50%	170%	180%	264%	349%
currency ratio	8%	102%	149%	215%	311%

ratio analysis					
	2022	2023	2024	2025	2026
Sales growth	100.00%	66.67%	60.00%	50.00%	50.00%
gross profit rate	54.00%	70.00%	70.00%	71.67%	74.44%
Proportion of total current assets	22.22%	56.04%	59.89%	63.30%	73.52%
Return on equity	-17.80%	71.92%	126.67%	216.67%	366.67%
Net operating cash ratio	-5.00%	84.97%	148.62%	418.81%	567.68%
Asset-liability ratio	44.44%	33.05%	33.27%	24.00%	21.05%
Equity-liability ratio	80.00%	49.37%	49.85%	31.58%	26.66%
net present value	1.24	18.76	11.38	20.4	32.97
Payback period of investment	Second year				

6.6 Balance Sheet

balance sheet

Unit name: 2021/12/31 Unit: ten thousand yuan

project	At the end of 2022	At the end of 2023	At the end of 2024	At the end of 2025	At the end of 2026
monetary capital			30.14	31.78	53.37
Accounts receivable					
receivable other	3.76	8.40	4.00		
goods in stock				1.20	
total of current assets	8.00	33.40	36.44	38.98	59.97
fixed assets		16.20	14.40	12.60	11.60
invisible assets					
Long - term deferred and prepaid expenses					
Total assets	36.00	59.60	60.84	61.58	81.57
short loan					
accounts payable			5.20	6.60	8.70
Taxes payable			1.84	2.28	3.87

accounts payable-others			13.20	5.90	4.60
Total current liabilities		19.70	20.24	14.78	17.17
Total Liabilities					
capital stock					
contributed surplus					
undistributed profits		9.90	10.60	16.80	34.40
Total owner's equity		39.90	40.60	46.80	64.40

verify TRUE

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TRUE

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TRUE

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TRUE

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TRUE

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Conclusion

Milk tea shop is a small-scale venture project, with low investment, low risk and high profit. It can be said that everyone can start a business to open a milk tea shop. Nowadays, the competition is very fierce, the investment in tea shops is low, and many people choose to open tea shops. So how should we open tea shops? How should we analyze the project of tea shop? Many people think that it is impossible to invest in tea shops without making money, but in fact, many entrepreneurs may have many problems in investing in tea shops. Therefore, in the process of starting a business, it is necessary to let entrepreneurs know how to do it through some analysis.

1. Site selection

Where the milk tea shop is opened, attention will be paid to it, because the taste of milk tea is loved by consumers. However, if you want to open a good milk tea shop, you need to see if it has certain advantages according to your actual situation. Milk tea shop has a strong radiation ability in the city. For example, if you go to a shopping mall to drink milk tea, there will be many people around. You can choose a suitable position according to your actual situation. In the conclusion of the tea shop business plan, we can look at the streets, business districts, stations, schools and so on in the city.

2. Decoration

The decoration of milk tea shop is also very important. Entrepreneurs should pay attention to the decoration, and don't decorate luxuriously or be too popular. There are also many decoration styles. Generally speaking, people will think that the decoration of tea shops is relatively high-end and high-grade, but in fact, it is being decorated more and more popularly in many places. Nowadays, consumers pay great attention to taste and grade, so consumers generally don't like the decoration of a tea shop too much. Therefore, to a certain extent, the decoration of tea shops can enhance the sense of brand grade and store quality. In decoration, we should pay attention to the harmony and unity of colors (not too many colors). Even the choice of decoration materials should pay attention to environmental protection and health awareness.

3. Operation

For a tea shop, there may be various problems in the course of its operation. We need to analyze specific problems according to the actual situation.

4. Management

For the management of tea shops, the main thing is to effectively manage the goods, personnel and hygiene in the shops. It is also a very important link to strictly carry out the production process of drinks so as to improve the quality of tea shops. Because of the extensive management of many tea shops, the products are relatively simple, but when the products are relatively simple, some customers can't buy them. Therefore, it is necessary to formulate a set of standard procedures for management. We also need to manage other goods and people in the store, so as to ensure that the whole store is more energetic and energetic. This is also a problem that many people will worry about. Therefore, it is necessary to be humanized in business management, so that customers can feel more comfortable and more stable.

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