

# Project Implementation Report on Tamasa Closet



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## Letter of Transmittal

Date: December 28, 2025

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Subject: Submission of the report named “Project Implementation Report on Tamasa Closet”

Dear Sir,

It is my great pleasure to submit the report named “Project Implementation of Tamasa Closet” as a part of Project 12 of the Department of Innovation & Entrepreneurship for your kind consideration. I made sincere efforts to Project Implementation report of Tamasa Closet and examined relevant records for the preparation of the report.

Within a limited time, I have worked to make this report as comprehensive as possible. But there may be some incompleteness due to various restrictions. For this reason, I respectfully request your consideration in this matter.


Sincerely yours,  
Tamasa Chakma  
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## Supervisor's Declaration

This certifies that Tamasa Chakma bearing ID No. ID-222-45-046 is a regular student of the Department of Innovation & Entrepreneurship, Faculty of Business and Entrepreneurship, Daffodil International University. She has completed his Project-12 on “Project Implementation Report of Tamasa Closet.”

I have gone through the project and found the business idea feasible.

I wish her every success in life.

  
..... 27.12.25.....

Md. Didarul Alam

Lecturer

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## Declaration

We hereby declare that this project has been done by us under the supervision of Md. Didarul Alam , Lecturer, Department of Innovation & Entrepreneurship, Daffodil International University. We also declare that neither this

project nor any part of this project has been submitted elsewhere for award of any degree or diploma.

### Supervised by



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## **Acknowledgment**

With the kind help of my lord Buddha, I have taken efforts in this project. However, it would not have been possible without the kind support and help of many individuals and organizations. I would like to extend my sincere thanks to all of them.

I am highly indebted to my supervisor, Md. Didarul Alam, Department of Innovation & Entrepreneurship, Daffodil International University, for his guidance and constant supervision as well as for providing necessary information regarding the report & also for his support in completing the project.

I would like to express my special gratitude and thanks to all of my course teachers for giving me such attention and time..

## **EXECUTIVE SUMMARY**

“Tamasa Closet” Tamasa Closet is a mid-premium lifestyle bag retail brand in Rangamati and Khagrachari which is solely focused on young professionals, college goers & urban travelers. The brand, which offers affordable pricing and durable, stylish and functional bags features a mall outlet and online on Facebook and Instagram. Customer-oriented service, season-specific promotion and original products has helped Tamasa Closet makes it to the list with annual net sales of BDT 34.2 lakh and a profit after tax (PAT) of BDT 10.59 lakh in fiscal year 2024–25. More growth opportunities will arise between 2015 and 2020 than in the previous five decades combined.

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# Chapter 1: Introduction

## 1.1 Background of the Study

The Bangladesh retail market has been looking different over the past decade, mostly due to urbanization, increase in disposable income and digital connectivity and alteration of consumers' tastes. One of the fastest growing parts of the retail sector is skin care and beauty products market, driven by higher awareness for personal grooming, health consciousness and increased exposure to global beauty trends via social media. Informed, selective consumers not only want fake stuff they can trust to do the same job as branded gear, but also that won't break the bank.

Changing habits of buying have been further altered by the digital commerce revolution. The rise of platforms like Facebook, Instagram and Messenger commerce has given small and medium businesses a platform to enter the market with little common capital but do business directly with customers. Live broadcasting sales, influencer marketing, home delivery services and interactive content are now the powerful weapons in building consumer trust and promoting purchasing. Accordingly, online-first and omnichannel retailing has become popular – particularly among urban youths and middle income families.

However, the increasingly popular skincare and beauty market in Bangladesh is not without some perennial hurdles. Huge competition in the marketplace, fake goods flood, price battles, loss of consumer trust at times due to ill supply chain and ineffective inventory management system is a well known dilemma for startups retailer. Operational inefficiencies, low tech-adoption and lack of strategy means many small businesses find it tough to scale.

In this space, Tamasa Closet is a typical example of the rise of sourcing-based retail startups in an increasingly competitive and digital driven market. Founded initially as a fashion accessories store, the company is seeking a strategic expansion to include skincare and beauty as part of their core focus servicing its existing client base, operational skills and social media influence. The project study aims to examine Tamasa Closet's business model, report operational as well as strategic issues and introduce a scalable, sustainable and investor-ready business plan.

The analysis contributes to both theoretical work of business strategy and practical implementation by focusing on how a small retail start-up becomes a trusted mid-range skincare and beauty brand in Bangladesh.

## **1.2 Overview of Tamasa Closet**

Tamasa Closet Is A Sourcing-Driven Retail Startup That Was Founded in 2023, Its Core Business Is To Provide Affordable, Trendy And Quality Lifestyle Products. The business was first established in the bag and accessories industry, catering to urban market through a presence at Subastu Mall and an operational Facebook sales page. Since then, Tamasa Closet has gained a regular customer base among students, youth and families for its practical designs, reasonable prices and responsive customer service.

The basic business model of Tamasa Closet is all about sourcing right. Items are sourced from reliable suppliers and importers providing quality products at affordable prices. This sourcing stratagem allows the company to provide competitive pricing without sacrificing product integrity and longevity. That same model is now being applied to skincare and beauty products, where trust and authenticity are also vital purchase drivers.

Tamasa Closet is committed to operate with a customer focus. Its objective is to offer value by providing fair prices and good product sourcing along with service that the customer gets to know personally. The company focuses on honest and open dialogue with its customers, seamless order processing and after-sale service - three areas that delivers trust in an increasingly fragmented online retail landscape.

As of now, TLC is functioning with a focused management team involved in sourcing,purchasing, communication, handling inventory and socialMedia with the product dispatch managed through logistics. Although this agile model allows for flexibility and supports cost-effective measures, it also underlines the importance of formalized processes and focused positions as the business grows.

Tamasa Closet's long-term goal is to establish itself as a mid-range omni-channel retail brand in Rangamati and Khagrachari, for providing skincare, beauty products, accessories and eco-friendly lifestyle goods. The project provides direction on how Tamasa Closet can evolve from an online

only, social media-led and unstructured business into a retail business that is structured, scalable and data-driven.

### **1.3 Problem Identification**

Despite promising market performance and acceptance by its customers, the Tamasa closet is confronted with a number of both internal and external issues which if left unaddressed will inhibit long term enduring success.

#### **Intense Market Competition**

The skin care and beauty industry in Bangladesh is very competitive, with big brands, pharmacies, major e-commerce platforms as well as a countless number of Facebook-based sellers. A large number of small sellers selling sub-standard and fake goods at very low price, these people create price pressure and trust issues. When operating in such an environment, one needs a much stronger differentiation that is built on brand credibility and flights check which are consistent.

#### **Limited Scale of Operations**

Tamasa closets is functioning mostly through facebook and messenger sales at Present, pages: the number of pages. Although this approach minimizes operational expenditure, it severely restricts market penetration and expansion as well as automation. There's also no stand-alone web site or integrated e-commerce, limiting access to the tech/style-conscious consumer and corporate/gift purchaser.

#### **Inventory Management Challenges**

At many pharmacies inventory management is manual and there are chances of stock-out for the fast moving items and overstocking in slow moving products. This sluggishness impacts cash flow, customer satisfaction and order accuracy. With an increased growth in product lines which now include skincare and beauty products, managing inventory has become even more important through expiry dates and batch control.

#### **Digital Presence Gap**

While Tamasa Closet has some presence on social media, it does not have a coherent online infrastructure including an actual website with automatic order fulfillment and customer relationship management (CRM). As ever the void is a foot-hold for brand authenticity and operational excellence in this changing landscape of retail.

### **Human Resource Constraints**

The company is run by a lean team with cross-responsibilities. Limited human resources keep them from focusing on marketing strategy, content production, inventory management and customer service. Service quality and work efficiency can decline when service systems find it difficult to differentiate roles as order volume causes congestion.

#### **1.4 Value Proposition of Tamasa Closet**

Tamasa Closet is building a value proposition on trust, low price and customer centric service - that we believe are vital ingredients for success in the skin care and beauty retail sector.

**First**, the company values sourcing of original products. Tamasa Closet aims to solve the trust issue amongst Bangladesh consumers by working with trusted verified suppliers, importers (thus minimizing rip-offs) which in itself is a big concern among Bangladeshis. Such dedication to authenticity fosters long-term customer trust.

**Second**, we at Tamasa Closet follow a pricing model that is transparent and competitive. Fairness By cutting out middlemen and branding costs, what you get at viva naturals is a fair price for everyone involved. This has brought skincare products of high quality into the reach of medium-income consumers.

**Third**, the company focuses on customer engagement with personal touch. Unlike transactional fashion, that deals with buyers and sellers, Tamasa Closet focuses on a community-driven shopping experience through personal customer connections on social media, live selling sessions and real-time after sale interactions.

**Lastly**, Tamasa Closet is also dedicated to being sustainable and a brand that practices innovation. Next steps for product offers will be sustainable products such as eco-friendly skincare, green packaging offers from packs to fold and digitally-enhanced operations that reduce waste and improve effectiveness.

## **1.5 Objectives of the Project**

### **Main Objective**

Aims of the project The main aim of this project is to create a sustainable and scalable business model for Tamasa closet that can enhance its market share of the Bangladeshi skincare and beauty products market.

### **Specific Objectives**

- ✓ To understand the present market scope and competition of the skin-care & beauty industry in Bangladesh
- ✓ To discover opportunities for product differentiation by means of authenticity, price and quality/services offerings.
- ✓ How to develop successful branding and marketing strategies through social media, live selling and a digital approach.
- ✓ To suggest a systematic way of working and serving customers that increases efficiency — for small groups to large teams pubs?
- ✓ To evaluate the financial position of Tamasa Closet and to construct a realistic profitability and cost control plan
- ✓ To propose product line extensions that reflect customer needs such as skin care sets, beauty accessories, gift assortments and green products
- ✓ To somehow include those sustainability factors into sourcing, packaging and digital operations.”

## **1.6 Key Benefits of the Business Project**

The use of a real-world business case for this project has considerable both academic and practical merit.

### **Practical Application of Theory**

The research shows how strategic analysis instruments and general theory such as SWOT, STP, value proposition design, competitor’s analytic aid in solving practice questions of a business.

## **Experiential Learning**

Through real-life business data, customer complaints and operational challenges, the project allows for experiential learning in making strategic choices as well as tackling issues.

## **Creativity and Innovation**

The work in this project fosters creative thinking about bundling products, digital marketing plans and customer engagement approaches in the skincare retail industry.

## **Collaboration and Networking**

It underscores the significance of collaborating with suppliers, logistics providers, influencers and digital service platforms.

## **Risk Awareness and Resilience**

Through the appreciation of transactional – and market risk, the initiative communicates resilience and forward-looking management approaches to risks.

## **Entrepreneurial Mindset Development**

The example of Tamasa Closet demonstrates how smaller companies can compete with bigger players by being fast, customer-centric and innovative.

## **1.7 Scope and Methodology of the Study**

### **Scope of the Study**

The research involves market analysis, operating model analysis business case assessment, marketing plan examination and financial and sustainability feasibility into expansion of Tamasa Closet's operations to skin care and beauty products.

### **Methodology**

- ✓ The methodological approach of the project is a descriptive and analytical,
- ✓ Raw data drawn from sales receipts, customer contacts and management perspectives

- ✓ Secondary data derived from industry reports, academic literature and internet market analysis
- ✓ Analysis tools such as SWOT analysis, Porter's five force model, and PESTEL analysis of the market have been included in the report.
- ✓ The results are substantiated by scientific tutoring and practical relevance, ensuring feasibility and readiness for investment.

## **1.8 VISION, MISSION & VALUES**

### **Mission**

Tamasa Closet is wholly devoted to bringing genuine, efficient and economical beauty and skincare products in reach of every Bangladeshi woman, within a familiar digital sphere with reliable security measures. The brand is mainly selling through Facebook and communicating with its customer directly, offering a secure shopping experience by verifying the source and procedures. Being priced fair, giving honest recommendations and responsive to customer feedbacks; Tamasa Closet is striving to provide affordable high quality skincare for middle-income users and creating a long-term trust and reliability in an opaque online market.

### **vision**

Tamasa Closet's 5-7 years goal is to be one of the most recognized and trusted digital skincare retail brands in Bangladesh. 15 September 2017 The company is planning to implement a finalised multi-channel approach by launching an exclusive e-commerce website, broaden its range of products and introducing private label skin care products such as serums, sunscreens and moisturisers over time. The ultimate goal for Tamasa Closet is to become a consumer-centric, cost-conscious, innovative skincare brand positioned online that possesses a loyal customer base and healthy business model which ultimately contributes to its future growth.

### **core values**

Tamasa Closet ethos forms the foundation of all strategic and directional decisions. Customer trust and authenticity, above all else is what the brand stands for with a promise to sell only 100% genuine products, backed by local knowledge of the industry, prompt service and reliable post

purchase support. Honest pricing is another important value, illustrated by the system of transparent and fair prices with no hidden fees or deceptive discounts. Tamasa Closet also believes in process discipline through continuous innovation of sourcing techniques, inventory management and order delivery solutions to minimize time lags and stock-out situations. Transparency is furnished through full disclosure of product ingredients, product usage, price and delivery timeliness for honest communication with customers. Last but not least is responsible sourcing, which demonstrates the brand's investment in verified suppliers and progressive uptake of eco-friendly, skin-safe and sustainable alternatives in response to consumer demand.

As a whole, the vision, mission and values represent Tamasa Closet's strategic identity which set them apart from their competitors by focusing on truthfulness, good value for money, openness and concern for customers. This company has been a springboard to the brand's sustainable growth in Bangladesh's competitive skincare and beauty retail market.

## **Chapter 2: Business Model & Market Analysis**

### **2.1 Business Model Overview (Revenue Streams & Cost Structure)**

Tamasa Closet's sourcing based retail business model consists of 'Value delivered to the customer by competent suppliers at an optimal price'. This model is developed to keep the least operational complexity, and remains flexible, scalable and affordable which are key items of success in the competitive skincare/beauty market.

#### **Business Model Structure**

The essence of Tamasa Closet is based on selling original skincare and beauty products sourced from reputable wholesalers and importers on a socialmedia platform, mainly Facebook and its messenger as the primary medium. It enables the company to run with a low and everything, but significant fixed cost while remaining highly engaged with clients.

As the business matures, Tamasa closet aims to move into an hybrid omni channel model of commerce, integrating social media and digital platform(web/site,live inventory/order management system) that helps them scale up reach and scale down transactions with precision.

#### **Revenue Streams**

Tamasa Closet's revenue model is multifold:

##### **Direct Product Sales**

Revenues are generated mostly from the selling of skincare and beauty products through Facebook pages, live selling sessions, as well as direct messaging. These are everyday skincare products, beauty tools and some combo offers as well.

##### **Product Bundling and Gift Sets**

Personalized skincare sets, holiday gift sets and discount the bundled offers that fuel your average order value and bring customers back, over and over again.

##### **Seasonal and Promotional Sales**

Festival sales, discount campaigns and flash sales through live sessions and social media promotions lead to a substantial growth in near term revenues.

### **Future Expansion Revenue (Planned)**

- ✓ Eco-friendly skincare and lifestyle products
- ✓ Private-label products (long-term strategy)
- ✓ Website-based sales and marketplace integrations

### **Cost Structure**

The cost structure of Tamasa Closet is mainly driven by variable costs, which gives us leverage.

**Product Costs:** Skincare and beauty product purchases from wholesalers/ importers

**Packaging costs:** Basic packaging and eco friendly materials

**Costs of Sales (marketing costs):** money spent on Facebook ads, influencer partnerships, content creation and live selling campaigns

**Logistics and Shipping Costs:** Courier fees and shipping coordination

**Variable Costs:** Internet, utilities, small tools, and overhead costs

**Cost Factor Human Resources (HR)** – Salary for few operations staff, full time

Operating light with digital and optimized by warehouse software to keep operational costs as lean, allowing margin optimization and most importantly customer satisfaction.

## **2.2 Market Analysis (TAM, SAM & SOM)**

**TAM, SAM and SOM** The market for dried plums is huge and growing as it is considered one of fastest growing categories in the snack category.

The cosmetics and skincare market of Bangladesh have seen increasingly bigger opportunities, with growing urbanization trends, ever-growing consciousness about beauty maintenance (thanks to social media) and digital penetration encouraging this growth.

### **Total Addressable Market (TAM)**

The Accelerated TAM is the overall demand of skin care / beauty products pan Bangladesh.

- ✓ Population Bangladesh is a big country and its population relatively young.
- ✓ Rising per capita disposable income in urban middle class population
- ✓ Influence of global beauty trends and skincare awareness driving up the sales

The domestic skin care and beauty market consist of fro mass priced, mid-priced products as well as those from the luxury segments retailed through pharmacies, e-commerce sites, brand stores as well as social meida sellers. This makes the TAM very wide and growth is ongoing.

### **Serviceable Available Market (SAM)**

The SAM targets urban consumers (especially those in Rangamati and Khagrachari) who:

What You Should Be Buying Beauty-wise Organic skincare products and cosmetics.

- ✓ Leverage social media and digital solutions
- ✓ Prefer affordable yet authentic products

### **Tamasa Closet primarily targets:**

- ✓ Urban students
- ✓ Young professionals
- ✓ Middle-income families

This segment appreciates trust, price visibility, convenience and personalization service making it perfect fit for Tamasa Closet model.

### **Serviceable Obtainable Market (SOM)**

The SOM is the realist market share that Tamasa Closet can gain in short term to mid term.

Given:

- ✓ Customers from accessories retail currently in place
- ✓ Active Facebook engagement
- ✓ Rising preference for holistic skincare solutions

Tamasa Closet seeks to get a foot in the door by first focusing on a niche puny yet loyal segment of the online skincare market in Rangamati and Khagrachari while eventually scaling through digital optimization & branding and customer retention.

### **2.3 Target Market & Customer Validation**

#### **Target Market Segmentation**

Tamasa Closet's audience can be classified demographically, psychographically and behavioristically.

#### **Demographic Segmentation**

- ✓ Age: 18–40 years
- ✓ Gender: Female dominated, but with increasing male skincare customers.
- ✓ Income Category: Middle and low middle Income Groups
- ✓ Location: Urban areas, mainly Khagachhari and Rangamati

#### **Psychographic Segmentation**

- ✓ Appearance-conscious individuals
- ✓ Digital and social media users
- ✓ Value-conscious consumers who seek quality at affordable price points

#### **Behavioral Segmentation**

- ✓ Regular skincare users
- ✓ Online shoppers
- ✓ Shoppers driven by reviews, live selling and peer recommendations

#### **Customer Validation**

- ✓ Customer validation is derived from:
- ✓ Repeat purchases from existing customers
- ✓ Positive reaction and interaction during live selling broadcast
- ✓ Direct messaging/DMs and comments on Messenger

#### **Customers demonstrate strong preferences for:**

- ✓ Authentic products
- ✓ Reasonable pricing
- ✓ Fast response and reliable delivery

These inputs validate the potential of Tamasa Closet venturing into skincare and beauty products.

## **2.4 Competitive Landscape**

The Bangladesh beauty and skincare retail market is very scattered and competitive.

### **Key Competitor Categories**

#### **Established Beauty Brands**

- ✓ Strong brand recognition
- ✓ Higher pricing
- ✓ Limited personalization

#### **E-commerce Platforms**

- ✓ Wide product range
- ✓ Competitive pricing
- ✓ Limited trust in seller authenticity

#### **Facebook and Instagram Sellers**

- ✓ Low prices
- ✓ High risk of counterfeit products
- ✓ Weak after-sales service

#### **Pharmacies and Retail Chains**

- ✓ High trust
- ✓ Limited variety
- ✓ Less digital engagement

### **Tamasa Closet's Competitive Position**

Tamasa Closet presents itself as the trusted mid-tier skincare store and offers:

- ✓ Verified sourcing
- ✓ Transparent pricing
- ✓ Personalized customer service
- ✓ Strong social media engagement

This positioning provides the brand a means of differentiating itself from low-trust informal and more expensive established sellers.

## **2.5 SWOT Analysis**

### **Strengths**

- ✓ Well engaged with customers via social media
- ✓ Trust-based sourcing strategy
- ✓ Affordable pricing model
- ✓ Flexible and low-cost operations

### **Weaknesses**

- ✓ Limited digital infrastructure
- ✓ Manual inventory management
- ✓ Small operational team
- ✓ No gutter press except social media to make a brand go wild with only traffic and conversion data.

### **Opportunities**

- ✓ Explosive acceleration in online demand for skincare
- ✓ Rising demand for natural skin care products
- ✓ Diversification to green and packed products
- ✓ Website and automation integration

### **Threats**

- ✓ Intense competition from online sellers
- ✓ Price wars and counterfeit products
- ✓ Changing consumer trends and Supply chain disruptions

## Chapter 3: Product Development & Operations

### 3.1 Product Portfolio (Apparel Categories & Collections)

The product offerings of Tamasa Closet are mainly related to skincare and beauty designed for the everyday usage of urban dwellers, with a mid-range pricing approach. The present range consists of necessities: face wash, sunscreens, serums, moisturizers and eye creams which are sourced from certified suppliers to guarantee extreme purity and effectiveness. Every item is chosen to meet quality and usability standards for young adults, professionals and beauty enthusiasts.

Tamasa Closet has also retained a small apparel and accessories category, aside from basic requirement skincare products. Such products - bags and fashion accessories, for instance – are a complement to skincare offerings while they reinforce brand identity among clients. It will continue to concentrate on providing value via thematic picks, seasonal bundles and festival offers that reflect customer preferences and tastes.

<b>Product Category</b>	<b>Sub-Category / Collection</b>	<b>Target Customer Segment</b>	<b>Key Features</b>
Skincare	Face Wash, Moisturizers, Serums, Sunscreens, Eye Creams	Young adults, Professionals	Authentic, skin-safe, daily-use
Accessories & Apparel	Bags, Wallets, Small Accessories	Students, Urban Young Adults	Trendy, affordable, mid-range
Bundled Collections	Gift Packages, Skincare Combos	All Customer Segments	Seasonal bundles, value-added offers

### 3.2 Operational Workflow (Design, Sourcing, Production & Distribution)

Tamasa Closet works on a source-and-sell model without any inhouse production. The operational process is set with the following priorities in mind for productivity:

#### Product Sourcing

All these products we collect from a good source from Rangamati and Khagrachari. The sourcing considers authenticity, diversity of products, and cost saving. The demand is predicted based on past sales and high-quantity products are stocked already in time like PUJA and EID.

### **Inventory Management**

They make all the inventory management by hand, a monthly stock check and then forecasted orders. Although it has the advantage of operational flexibility this approach sometimes result in stockouts in peak-demand circumstances. Automation is expected to increase efficiency, lower stockout rates and provide support for data informed procurement decisions.

### **Order Processing & Distribution**

Orders are mostly through Facebook and Messenger, COD na payment. The only brick and mortar store- Located at Subastu Mall, Badda: It serves as the central hub for both direct sales & dispatches of all online orders. All orders are done manually and local delivery logistics are in line with postal service.

### **Operational Scaling**

We staff up for peak times... (and) right now, we have increased headcount and resources in our contact centers to meet the higher levels of customer inquiries, promotions and demand. This right-angle structure allows for infinite scaling without incurring significant fixed-cost increase.

<b>Operational Stage</b>	<b>Current Approach</b>	<b>Challenges</b>	<b>Planned Improvements</b>
Sourcing	Trusted wholesalers & local suppliers	Limited diversity	supplier Expand supplier network, include eco-friendly products
Inventory	Manual tracking & stock checks	& Risk of stockouts & overstock	& Implement inventory automation & ERP system
Order Processing	Facebook Messenger; COD	& Manual limited reach	handling, E-commerce integration, digital payment options

<b>Operational Stage</b>	<b>Current Approach</b>	<b>Challenges</b>	<b>Planned Improvements</b>
Distribution	Single store + local courier	Capacity constraints during peak	Partner with logistics platforms for scalable delivery
Staffing	Small core team	Limited specialization	Hire dedicated roles for marketing, inventory, & customer support

### 3.3 Key Performance Indicators (KPIs)

Tamasa Closet monitors key KPIs for assessing operational efficacy, sales and customer feedback. KPIs are benchmark comparisons within the retail, ecommerce market covering conversion, stock placement and speed of response on customer service.

<b>KPI</b>	<b>Estimate / Target</b>	<b>Significance</b>
Average Transaction Value (ATV)	BDT 2,500 – 3,000	Measures revenue per order and sales efficiency
Units per Transaction (UPT)	1.3 – 1.5	Reflects customer purchasing behavior and bundling effectiveness
Gross Margin	~55%	Indicates effective sourcing and cost control
Net Margin	~32%	Assesses overall profitability, accounting for operational costs
Stockout %	8 – 10%	Tracks inventory management efficiency; reduces lost sales
Response Time (Messenger)	< 20 minutes	Critical for COD orders and conversion rate
Seasonal Revenue Peaks	April & June (Eid campaigns)	Evaluates marketing and promotion effectiveness

<b>KPI</b>	<b>Estimate / Target</b>	<b>Significance</b>
Operating Expenses	BDT 43,000 – 60,000 monthly	Maintains cost stability and scalability

They give a baseline for how business is being conducted, what operations are failing at, and how strategy matches with finances.

### 3.4 Traction & Milestones Achieved

<b>Month</b>	<b>Net (BDT)</b>	<b>Sales COGS (BDT)</b>	<b>Operating Expenses (BDT)</b>	<b>Gross Profit (BDT)</b>	<b>Net Profit (BDT)</b>
Aug-24	250,050	120,050	49,000	130,000	72,900
Sep-24	280,070	135,070	49,000	145,000	86,400
Oct-24	260,100	125,100	49,000	135,000	77,400
Nov-24	255,400	122,400	49,000	133,000	75,600
Dec-24	275,700	130,700	49,000	145,000	86,400
Jan-25	245,500	118,500	49,000	127,000	70,200
Feb-25	240,050	115,050	49,000	125,000	68,400
Mar-25	255,070	122,070	49,000	133,000	75,600
Apr-25	420,100	210,100	63,000	210,000	132,300
May-25	260,400	126,400	49,000	134,000	76,500
Jun-25	450,700	225,700	63,000	225,000	145,800
Jul-25	235,500	114,500	49,000	121,000	64,800

Month	Net (BDT)	Sales COGS (BDT)	Operating (BDT)	Expenses (BDT)	Gross (BDT)	Profit Net (BDT)	Profit
Aug-25	265,100	128,100	49,000		137,000	79,200	
<b>Total</b>	<b>3,693,740</b>	<b>1,793,740</b>	<b>665,000</b>		<b>1,900,000</b>	<b>1,111,500</b>	

### Key Highlights & Milestones:

**Net Sales:** Achieved a total of BDT 36.9 lakh in the first year.

**Gross Profit:** Maintained an average gross margin of 55%, reflecting efficient sourcing.

**Net Profit:** Achieved BDT 11.1 lakh, with net margin of 32%, indicating strong cost control.

**Seasonal Peaks:** Eid-ul-Fitr (April 2025) and Eid-ul-Adha (June 2025) drove maximum revenue and net profit.

**Operational Stability:** Operating expenses remained predictable (BDT 43,000–60,000), demonstrating scalability.

**Customer Engagement:** Average Messenger response time maintained below 20 minutes, enhancing conversion rates.

### 3.5 Market Validation & Customer Segmentation

There are three main categories of Tamasa Closet’s customers, with different needs, responsiveness to price, buying behavior and communication. Category Labels The largest category, students (~40%), is made up of school, college and university users who need robust, water-resistant backpacks with space for laptops measuring up to 15.6". They are a highly seasonal purchase — strong back-to-school, admission/test and Eid peaks. These shoppers are discount- and bundle-prone, who like offers like a “Back-to-School Pack.” Top channels for this segment include product discovery on Facebook and Instagram, along with in-store and COD (Cash-on-Delivery) after online query. Key KPIs for this segment include Units per Transaction (UPT), Messenger response time (<15 minutes), stockout rate, and return rates.

The second slice, young professionals (~35%), is made up of office workers to freelancers or early career professionals who prefer slim laptop bags, structured handbags and gadget organizers. This

segment is not particularly price sensitive, and appreciates product attributes such as tags, warranties, and design quality. Seasons of highest buying are during the Eid gifting and job joining months. As a norm, patrons are normally researching products online and would rather use Buy Online, Pick-up In Store (BOPIS) or have it delivered to their home. Key KPIs for this segment are ATV, accessory attach rate (25-30%), repeat % within 90 days and laptop-fit return rate.

The third component, households and travelers (~25%), includes people proceeding on a selected journey, students moving places, and non-resident relatives to stay with. They want trolleys with spinner wheels, sturdy handles and dependable zippers. “There are peak seasons during Eid holidays, school vacations and for those travelling in winters when they purchase more than a single item. Shoppers are seeking in-store test-drives but checking online channels before they set out – primarily Facebook for stock availability and summer deals. UPT (2+), bundle attach rate, minor service desk usage and customer satisfaction scores are specific KPIs.

Segment	Profile & Needs	Price Band (BDT)	Purchase Behavior	Key Channels	KPIs to Track
Students (~40%)	Daily commute (books + laptops), durable, water-resistant, 15.6" fit	Backpacks: 1,600–2,600 Laptop sleeves: 600–1,200	Peaks: back-to-school, admission/test seasons, EidDiscount- and bundle-sensitive	Facebook & Instagram discoveryIn-store/COD	UPT, & Messenger response <15 min, Stockout %, Return %
Young Professionals (~35%)	Slim laptop bags, structured handbags, gadget organizers	Laptop bags: 2,800–3,800 Handbags: 2,200–3,200 Organizers: 500–900	Peaks: Eid gifting, job joining cyclesLess price-sensitive;	Eid Online research, BOPIS, home delivery	ATV, Accessory attach rate 25–30%, Repeat purchase % in

Segment	Profile & Needs	Price Band (BDT)	Purchase Behavior	Key Channels	KPIs to Track
Families/Travel (~25%)	Trolleys with spinner wheels, strong handles, zipper quality	Single trolley: 4,500-7,500 2-piece set: 8,500-12,000	value product features  Peaks: Eid holidays, school breaks, winter travel Multi-item purchases	In-store Facebook stock check	90 days, Laptop-fit return %  UPT (2+), Bundle attach rate, Service desk usage, Customer satisfaction score

## Chapter 4: Financial Overview & Risk Management

### 4.1 Financial Plan (Startup Cost, Funding & Revenue Projections)

Tamasa Closet has been founded on a reasonable startup investment that will be used for setting up the store, purchasing inventory, operational utility and marketing activities. The start-up capital will be given through the owner's equity, providing a debt-free balance to begin the first year of trade. We spend most of the start-up cost to purchase inventory from well-known suppliers, rent a shop at Subastu Mall and create sales point in social media.

The revenue forecasts are based on the average of past sales from September 2024 through August 2025 (taking into consideration seasons and times of high demand, such as festival periods around Eids) and moderate sales growth estimates for next fiscal year. The projections also show consistent net sales growth, stable gross margin (at ~55%) and robust net margin (~32%) as company efficiently sources, manage costs and controls operations.

<b>Financial Element</b>	<b>Amount (BDT)</b>	<b>Notes</b>
Store Setup (fixtures, counters, furniture)	1,80,000	One mall outlet, minimalistic design
Initial Inventory	4,12,000	Curated selection of bags, skincare, and accessories
Prepaid Expenses & Licenses	20,000	Rent deposit, legal formalities
Marketing & Promotions	50,000	Social media campaigns, flyers, in-store materials
Operational Costs (First Month)	43,000	Salaries, utilities, miscellaneous
<b>Total Startup Cost</b>	<b>8,05,000</b>	Owner-funded; no external loans

### Revenue Projections (Next Year):

**Month Projected Net Sales (BDT) Projected Gross Profit (BDT) Projected Net Profit (BDT)**

Jan	2,45,000	1,35,000	70,000
Feb	2,50,000	1,37,500	72,000
Mar	2,55,000	1,40,000	74,000
Apr	4,20,000	2,10,000	1,32,000
May	2,60,000	1,35,000	76,000
Jun	4,50,000	2,25,000	1,45,000
Jul	2,35,000	1,21,000	64,800
Aug	2,65,000	1,37,000	79,200
<b>Total</b>	<b>23,80,000</b>	<b>12,40,500</b>	<b>6,32,000</b>

**4.2 Break-Even Analysis**

Tamasa Closet Breakeven Analysis The Break Even Point of Tamasa Closet indicates that the minimum sales required for covering all costs i.e. fixed and variable cost is being incorporated. Taking a monthly fixed operation cost of around BDT 50,000 and average gross margin as 55%, break even is likely to be at about BDT 1,36,000 per month in sales. This is far less than the average monthly revenue during year one, which fell within BDT 0.25 million and BDT 0.45 million, leaving a such large room for error it makes costs seem inconsequential in comparison. During the peak months like Eid-ul-Fitr, Eid-ud-Azha, riders are able to cross the break-even point while off peak months help still remain profitable through good control over costs. Our study shows that financial feasibility help the business model of Tamasa Closet avoid bankruptcy and making profits when it faces uncertainty in demand.

<b>Parameter</b>	<b>Value (BDT)</b>
Fixed Monthly Costs	50,000

<b>Parameter</b>	<b>Value (BDT)</b>
Variable Costs (COGS)	45% of Sales
Break-even Sales	1,36,000
Average Monthly Sales	2,50,000 – 4,50,000
Margin of Safety	80–200%

### **4.3 Risk Assessment & Mitigation Strategies**

Tamasa Closet is subject to the usual small business operational, market, and digital risks. Manual inventory management introduces operational risks such as stockouts and inconsistencies. This risk can be resolved by such means as the use of a semi-automated inventory management system, and periodic inventories. Market risks: The market is fiercely competitive with well-known brands and questionable online vendors; the solution of this problem is to ensure low prices, genuine goods and attractive social platform activities. (1) Credit risk-This is mainly related to seasonal sales volatility and can be controlled through prudence in cash flow management and budgeting for low-demand periods. Digital threats, including low digital footprint, necessitate investment in dedicated e-commerce platform and mobile application for vast reach. Human resource constraints and productivity gaps can be mediated by employee training and particular task allocation. Last but not least, reputational risk through counterfeits or bad service is minimized by using only verified products, transparent product communication and a strong return/refund policy. Ultimately, when the unexpected happens, proactive risk management is the foundation for long-term operational resilience and building both customer trust and business continuity.

<b>Risk Type</b>	<b>Impact</b>	<b>Mitigation Strategy</b>
<b>Operational Risk</b>	Stockouts due to manual inventory tracking	Implement semi-automated inventory management; regular stock audits

<b>Risk Type</b>	<b>Impact</b>	<b>Mitigation Strategy</b>
<b>Market Risk</b>	High competition from established brands and unverified sellers	Maintain competitive pricing, product authenticity, and live social media engagement
<b>Financial Risk</b>	Seasonal fluctuations in sales	Allocate promotional budgets and maintain cash reserves during low-demand months
<b>Digital Risk</b>	Limited online presence	Develop a website/app and strengthen social media marketing
<b>Human Resource Risk</b>	Small team, potential productivity loss	Train staff and assign specialized roles for inventory, sales, and customer service
<b>Reputational Risk</b>	Fake products or negative reviews	Source only verified products, maintain clear communication, and offer transparent refund policies

#### **4.4 Operational & Financial Overview**

Our franchise system has a clearly defined system to control store operations, inventory management, customer service and financial management.

Daily Store Operations are started with Cash float activation, updating “Daily Sales & Transaction Log Book”, Product display’s styling and reveal in addition to cleanliness. Sales are all registered with a time, product, price and payment mode (cash or mobile banking), with manual receipts issued when demanded. At time of closing, count cash, verify mobile transactions and prepare weekly deposit to bank.

Stock Book is the reference used to verify the Stock entry and also verify stock for material management. New stock is counted physically, and is entered by style, colour, cost price and code. The stock book is debited with daily sales, and rein-stocking is controlled from weekly checks to

the stock in accordance with recorded purchase orders. Physical stock takes are edited monthly against recorded data to ensure correctness.

The emphasis within Customer Service & Retention is training employees to be attentive to the needs of the customer and knowledgeable about products. Returns or exchanges are accepted with the original receipt and recorded in a Returns Book with stock ledger updating. Retention is created through loyalty in a physical stamp based program and customer interaction with birthday rewards and feedback collection.

Marketing & Promotions Utilize local presence and community events with signage, reinforced by flyer distribution, directed market catalogs, mini ads in newspaper. On premise promotional: seasonal combos, flash sale and poster driven campaign which makes marketing visible. Non-displayed products catalogs, and non-displayed product albums are retained for selling.

Staff Management stresses the importance of hiring employees with good customer service skills and training them in manual record keeping, mobile banking verification and other practical job skills needed to use Mergims. The daily check reading of log books and the performance-based incentives provided add quality. We communicate clearly through team meetings and daily briefings, as well as circulating guest comments using a communication book.

Financial Management is based on daily cash and mobile transaction reconciliation. Sales summaries are gathered and filed in a Sales Summary Book, and expenses which include all supplier payments, rents, utility bills, marketing costs are entered into an Expense Logbook. Weekly, cash is deposited and mobile check deposits are reconciled with bank statements to ensure accuracy.

Practice number — Practice focus Accuracy Secure Consistent Backup of Key Records Ensure accuracy, security, consistency and backup of key records to minimise errors and ensure data integrity.

## **Financial Plan Overview**

<b>Particulars</b>	<b>Amount (BDT)</b>
Net Sales (Revenue)	34,20,096
Less: Cost of Goods Sold (COGS)	16,29,384
Gross Profit	17,90,712
Less: Operating Expenses	6,13,035
Operating Profit	11,77,198
Less: Tax (10%)	1,17,702
Net Profit	10,59,496

#### **Balance Sheet (2024–25)**

<b>Particulars</b>	<b>Amount (BDT)</b>
<b>Assets</b>	
Current Assets	8,12,000
– Cash in Bank & on Hand	3,80,000
– Inventory (at cost)	4,12,000
– Prepaid Expenses	20,000
Non-Current Assets	1,80,000
– Store Fixtures & Furniture	1,20,000
– Equipment (shelving, counters)	60,000
<b>Total Assets</b>	<b>9,92,000</b>
<b>Liabilities</b>	
Current Liabilities	1,92,000
– Accounts Payable	1,43,000

<b>Particulars</b>	<b>Amount (BDT)</b>
– Accrued Expenses	49,000
Non-Current Liabilities	0
<b>Total Liabilities</b>	<b>1,92,000</b>
<b>Equity</b>	<b>8,00,000</b>
– Owner’s Capital	7,50,000
– Retained Earnings (Net Profit 2024–25)	50,000
<b>Liabilities + Equity</b>	<b>9,92,000</b>

## Chapter 5: Growth Strategy

### 5.1 Strategic Roadmap (Short-, Mid- & Long-Term)

The company sees its growth strategy in three stages: scaling operations, expanding product line and building digital footprint. The company's short-term (0–12 month) strategy is to put a Point of Sales system and inventory management in place, increase social media marketing programs, create a new loyalty program and enhance store display and packaging. Medium (1–3 years) In the mid-term, I: Will launch own-label products Diversify product line to include wallets, eco-friendly bags and travel accessories Open more outlets in Rangamati and Khagrachari Establish a specific e-commerce website and mobile app Under the long-term (3-7 years) plan – Tamasa Closet targets to become a multi-channel retail brand across Malaysia selling premium skincare and fashion accessories collection, building brand image, developing strategic collaborations with influencers including supply chain partner and logistic partners. That blueprint provides incremental, consistent growth while preserving the integrity and focus on customer that is its hallmark

#### Time Horizon Strategic Actions

<b>Short-Term (0–12 months)</b>	Introduce POS and inventory management system; increase social media campaigns; implement loyalty program; improve packaging and in-store experience
<b>Mid-Term (1–3 years)</b>	Launch own-label products; expand product lines (wallets, eco-friendly bags, travel accessories); open additional outlets in Rangamati and Khagrachari; develop e-commerce website and mobile app
<b>Long-Term (3–7 years)</b>	Establish multi-channel retail strategy nationwide; introduce premium skincare and fashion accessory collections; strengthen brand positioning; form partnerships with influencers and logistics providers

## **5.2 Learning Outcomes & Entrepreneurial Reflection**

Tamasa Closet offers hands-on exposure and practical experience to manage a small business in retail sector. Financial management that includes Gross & Net margin control, Seasonal cash-flow projections and break-even analysis gives entrepreneurs needed tools to stay in business. Customer-oriented policies (e.g., segmentation, personalized service and loyalty programs) give special attention to the relevance of consumer behavior. Operational excellence, from sourcing to inventory management and process standardization places an emphasis on the relevance of organized processes. Resilience is learned through risk management and proactive mitigation in competitive and volatile markets. Finally, the project encourages an entrepreneurial attitude through the recognition of innovation, risk-taking and strategic decision-making experience, a useful background for future start-ups or careers in retail or online-related organizations.

## **5.3 Market Positioning & Brand Strategy**

Tamasa Closet is a mid-premium lifestyle bag brand that caters to the 16-30, young professional and college market of Rangamati and Khagrachari. It uses its mix of fair pricing, sturdy and practical shapeistics and a sexy look to address the needs of the urban youth for multi functional bags that are suitable both for every day use, around travel life or their professional status. The secondary targets are those of working adults in their 30s to mid-30s who favor practicality over contemporary design.

Market positioning focuses on combining quality and affordability, and easy multi-channel access (in store at Subastu Mall, but also through selling via Facebook or Instagram, with possible extensions to the dedicated website or mobile app) of Tamasha Closet products. With backpacks, purses, computer bags and travel bags, the brand reflects the desires of busy commuters who need something that works - whatever they do. Seasonal packs and gifts introduced to tap into holiday and back-to-school demand driving customer patronage.

In brand strategy, Tamasa Closet applies the CBBE (Customer-Based Brand Equity) of Keller. A cohesive logo, brand colors and typography convey its brand identity, along with consistent labeling on analogue and digital. Product performance in terms of durability, waterproofing, padded compartments and good quality stitching also emphasizes the brand meaning, as do in-

store and online product info. Brand identity is formed through lifestyle-centric displays and narratives that emphasize daily use at work, in transit and at play.

"You can be confident in your ability to make faster, better recommendations and decisions - based on what is being said about other Brands. Companies receive an Alert as a customer provides their feedback through reviews, testimony or in-store experiences... guaranteeing that you will deliver the reliability, style & convenience your customers now demand. Lastly, one brand with resonance is built through loyalty programs, seasonal promotions, social media contests and personalized suggestions to encourage ongoing purchasing and long-term customer engagement.

Operating in the highly competitive urban retail, where differentiation factors come from modern and practical design, mid-premium price point range, and balanced presence through multi-channels and focused assortment of products, Tamasa Closet aims to have a strong brand identity as best place to shop where everyone feels valued.

## Chapter 6: Conclusion

### 6.1 Conclusion

Tamasa Closet Today Tamasa Closet is one of the few locally owned clothing brand that has taken a good share of mid-premium category market targeting students, young professionals & Urban traveler in Rangamati and Khagrachari. Its value proposition of ‘real for a steal’ bags priced at remains strong via social media and seasonal specials, thus the company was able to maintain excellent customer ... Read more on: The model proved to work (great net margin and very satisfied first-year-customers). The limited manual process of the business could be improved, and it appears that inventory management, lack of a system for e-commerce, and short handed human resources is consideration. Plans For The FutureFuture road map includes addition of POS and inventory management system, adding other products like wallet,eco-friendly bags, increase digital focus with website & app, hiring trained manpower for better operations. Having these measures in place, Tamasa Closet is ready to expand responsibly, build brand equity and ultimately turn a profit in the ferocious Rangamati and Khagrachari retail scene.

#### Key Takeaways

#### Insights & Actions

Financial Performance Net profit ~BDT 10.6 lakh, gross margin ~55%, net margin ~32%

Customer Base Primary: Students & young professionals; Secondary: Families & travelers

Operational Efficiency Manual but scalable operations; need for POS & inventory automation

Growth Potential Own-label products, digital expansion, new store openings

**Key Takeaways****Insights & Actions**

Risk Management

Seasonal sales planning, competitor monitoring, verified sourcing

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## Appendix

















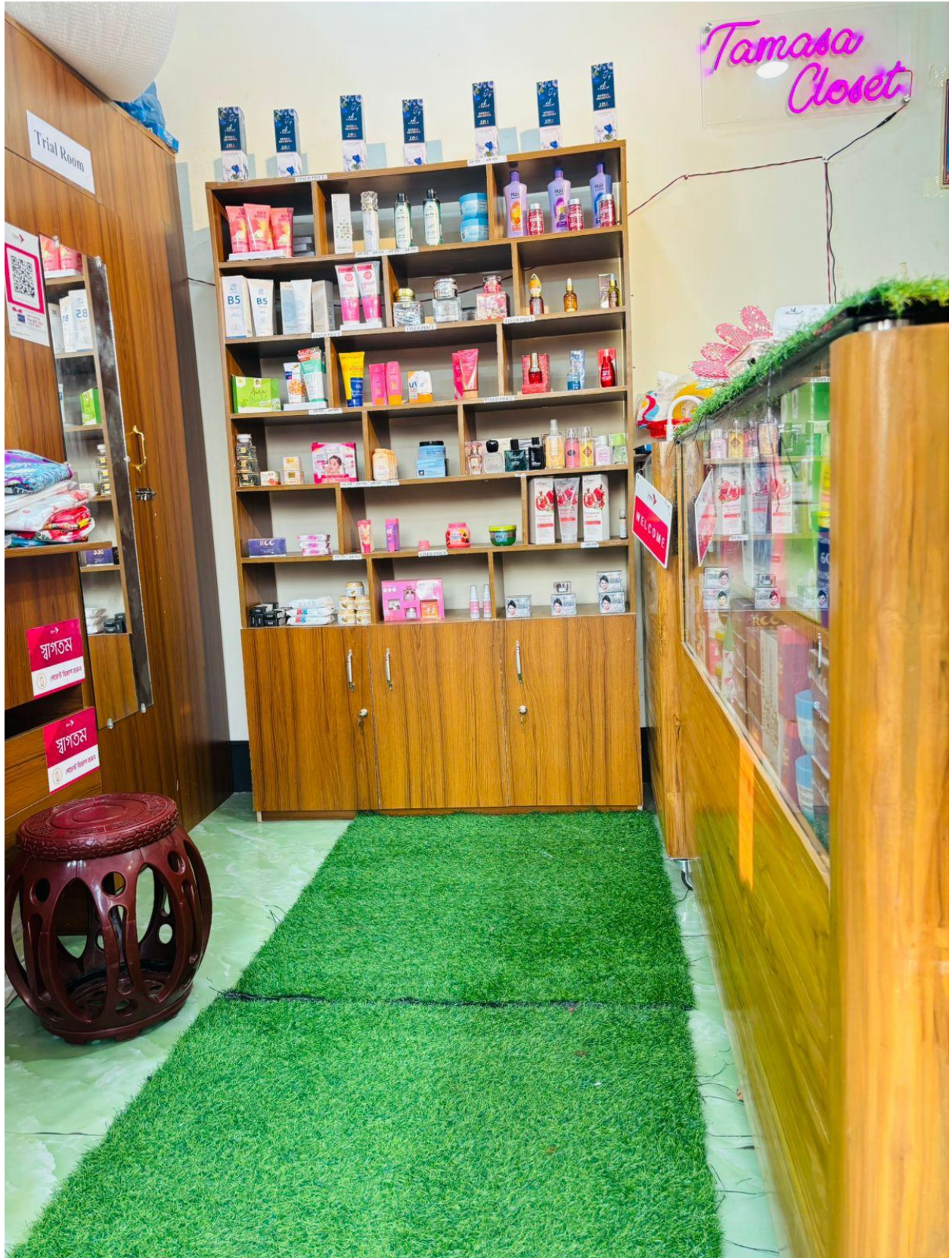








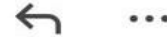








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