

Czech University of Life Sciences Prague

Faculty of Economics and Management

Department of Economic Theories



Diploma Thesis

Business plan for Tomatis therapy centre in Almaty

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CZECH UNIVERSITY OF LIFE SCIENCES PRAGUE

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Bc. Aziza Akhmetova

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Thesis title

The business plan for Tomatis therapy centre in Almaty

Objectives of thesis

The objective of the diploma thesis is to establish a business plan for an existing company conducting the Tomatis therapy treatment in Almaty city. The business plan itself has a practical application and provides the business with a growth strategy, helping it to determine the competitive advantage of the company, analyzing its profitability and providing the marketing strategy to expand the customer base of the business.

Methodology

The theoretical part of the thesis provides a guidance for business plan development, as well as the scope of the services provided by the company. To gather applicable information, the books, academic and scientific articles, as well as online resources were used.

The practical part consists of the real business plan establishment, analyzing the macro-environmental, intra-industrial and company's internal situation and providing the business with a growth strategy. To reach the objectives, the PEST, Porter's 5 forces, competitors' analysis, and SWOT analyses were utilized. To conclude the business plan, the marketing strategy was established and financial outcomes were forecasted.

The proposed extent of the thesis

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Keywords

business plan, Tomatis therapy, growth strategy, financial plan, marketing plan, treatment, Almaty

Recommended information sources

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Declaration

I declare that I have worked on my diploma thesis titled "The business plan for Tomatis therapy centre in Almaty" by myself and I have used only the sources mentioned at the end of the thesis. As the author of the diploma thesis, I declare that the thesis does not break copyrights of any their person.

In Prague on 06.04.2020

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The business plan for Tomatis therapy centre in Almaty

Abstract

The aim of this diploma thesis is to develop a business plan, in order to increase the profitability of an existing company in Almaty, conducting the Tomatis therapy, a natural approach of neurosensory stimulation based on the listening training. The first part of the literature overview of this thesis serves as a guideline for the business plan establishment, describing the importance of business planning and analyses, which it should include. The second part provides information about the scope of Tomatis therapy, as well as the scientific researches, proving its efficiency.

The practical part consists of the application of knowledge, gained from the literature overview, for the business plan establishment. This section was built by analysing the macro-, industrial- and internal environments, in which a company operates, and contains information on the development of further growth strategy and marketing plan, financial statement forecasts, and the risk analysis.

The financial analysis with its break-even concept and profitability assessment reveal the viability of the company, which with the implementation of a strong marketing strategy, has a big growth potential.

This business plan has a practical application and the insights gained from this thesis will be used in further company's operation.

Keywords: Business plan, Tomatis therapy, growth strategy, marketing plan, financial plan, competitive advantage, auditory training, customer segments.

Podnikatelský plán pro center Tomatis terapie v Almaty

Abstrakt

Cílem této diplomové práce je vývoj podnikatelského plánu pro pro zvýšení ziskovosti existující společnosti v Almaty, která provádí Tomatis terapii, což je přirozený přístup neurosenzorické stimulace založený na sluchovém tréninku.

První část literárního přehledu této práce slouží jako směrnice pro sestavení podnikatelského plánu, popisující důležitost podnikatelského plánování a analýzu, které podnikatelský plán musí obsahovat. Druhá část poskytuje informace o rozsahu terapie Tomatis a vědecké výzkumy, které prokazují její účinnost.

V praktické části se aplikují znalosti získané z přehledu literatury k vytvoření podnikatelského plánu. Ten analyzuje makro prostředí, průmyslové a interní situace, ve kterých společnost působí. Podnikatelský plán dále obsahuje informace o rozvoji další strategie růstu podniku a marketingového plánu, prognóze účetní závěrky a analýze rizik.

Finanční analýza, využívající koncept bodu zvratu a analýzu ziskovosti, ukazuje životaschopnost společnosti, která má při implementaci silné strategie marketingu velký potenciál růstu.

Tento podnikatelský plán má praktickou aplikaci a poznatky získané z této práce budou použity při dalším fungování společnosti.

Klíčová slova: Podnikatelský plán, Tomatis terapie, strategie růstu, marketingový plán, finanční plán, konkurenční výhoda, sluchový trénink, segmenty zákazníků.

Table of Contents

Introduction.....	11
1.1 Objectives.....	12
1.2 Methodology	12
Literature Review	13
2.1 Business plan.....	13
2.1.1 Importance of business plan.....	13
2.1.2 Structure of business plan	13
2.1.3 Market and industry analysis	17
2.1.4 Marketing plan	24
2.1.5 Financial plan.....	28
2.2 The scope of Tomatis therapy	33
Practical Part.....	36
3.1 Executive Summary	36
3.2 Business Overview	37
3.3 Description of services	38
3.4 Location.....	40
3.5 Market and Industry analysis	41
3.5.1 PEST analysis	41
3.5.2 Market research.....	49
3.5.3 Competitor analysis.....	51
3.5.4 Porter’s 5 forces analysis	55
3.6 SWOT analysis.....	59
3.7 Business strategy	62
3.8 Business model.....	63
3.9 Marketing Plan	66
3.9.1 STP.....	66
3.9.2 Advertising and Promotion	68
3.10 Financial Plan	71
3.10.1 Sales forecast.....	71
3.10.2 Expenses budget.....	72
3.10.3 Pro- forma Cash Flow Statement	74
3.10.4 Income Statement.....	75
3.10.5 Balance Sheet.....	76
3.10.6 Break-Even analysis.....	77
3.10.7 Profitability analysis	77
3.11 Risk Analysis.....	78

Conclusion	81
References.....	84
Appendix.....	88

List of pictures

Figure 1 Location of Tomatis Almaty	41
Figure 2 Monthly income in Kazakhstan 2010-2019	43
Figure 3 Inflation rate in Kazakhstan 2010-2022	44
Figure 4 Number of children with registered disabilities aged 0-17	45
Figure 5 Distribution of children with registered disabilities by disability type	45
Figure 6 The Location of Tomatis Centres compared.	53
Figure 7 Porter's 5 forces analysis	58
Figure 8 Instagram estimated reach	68

List of tables

Table 1 Location analysis worksheet	16
Table 2 Gross Margin projection	29
Table 3 Results after Tomatis Therapy	35
Table 4 Business Overview.....	38
Table 5 PEST analysis	49
Table 6 Competitor's analysis using weighted sum method by Maximisation approach	54
Table 7 Extended SWOT analysis	61
Table 8 Business Model Canvas	65
Table 9 Marketing schedule for the year 2020	70
Table 10 Sales forecast for the year 2020	71
Table 11 Quarterly sales forecast for years 2021 and 2022	72
Table 12 Year expense budget	73
Table 13 Monthly Pro-forma cash flow for 2020 (in thousands KZT).....	74
Table 14 Pro-forma cash flow statement for 2021 and 2022	75
Table 15 Income statement forecast for 3 years	75
Table 16 Pro-forma Balance Sheet on 31.12.2020	76
Table 17 Risk probability.....	80
Table 18 Risk consequences	80
Table 19 Risk Hazard.....	80
Table 20 Risk assessment template.....	80

List of abbreviations

MBL- Mozart Brain Lab (Organization in Belgium)

KZT- Kazakhstani tenge

EUR- Euro

TAM- Total Available Market

SAM- Serviceable Available Market

SOM- Serviceable Obtainable Market

BEP- Break-even point

Introduction

“It is health that is real wealth and not pieces of gold and silver” (Mahatma Gandhi)

Considering a nowadays lifestyle and tendencies, people should take more care about their well-being. Each year, the number of people who has different psychological and physiological problems is increasing worldwide. It concerns not only adults, but also the children, in Kazakhstan for, example, the number of children with disabilities has increased from 49349 in 2010 to 86596 in 2018.

However, the modern opportunities contribute to the development of different approaches, which allow to concern about the physical and mental health and personal development of people. One of these approaches is the therapy, invented by the French ENT doctor Alfred Tomatis, which, being an innovative and effective method, is broadly used for the treatment of children with disorders worldwide.

The principle of this method is an auditory brain stimulation, which is a safe, non-medication and non-invasive approach of the treatment and listening training.

The scope of Tomatis therapy, also known as Audio-Psycho-Phonology, not only consists of the treatment of children, it is also used for the rehabilitation of adults, as well as the training for pedagogical and personal development.

However, currently in Kazakhstan this method is used mainly for the purpose of children therapy, as many people do not know about the existence of such an approach.

This diploma thesis describes the development of the business plan for Tomatis therapy centre in Almaty and provides it with a growth strategy, which will help the business in its further operation.

1.1 Objectives

The objective of the diploma thesis is to establish a business plan for an existing company conducting the Tomatis therapy treatment in Almaty city.

The business plan itself has a practical application and provides the business with a growth strategy, helping it to determine the competitive advantage of the company, analysing its profitability and providing the marketing strategy to expand the customer base of the business

1.2 Methodology

The theoretical part of the thesis provides a guideline for business plan development, as well as the scope of the services provided by the company. To gather applicable information, the books, academic and scientific articles, as well as online resources were used.

The practical part consists of the real business plan establishment, analysing the macro-environmental, intra-industrial and company's internal situation and providing the business with a growth strategy. To reach the objectives, the PEST, Porter's 5 forces, competitors' analysis, and SWOT analyses, as well as the financial forecasts were utilized. To conclude the business plan, the marketing strategy was established, helping the business to expand its customer base and thus, become more sustainable.

Literature Review

2.1 Business plan

The business plan is one of the most crucial parts while establishing a new company as it identifies the company's goals and strategies and acts as a guide for development. The business plan is essential not only for an entrepreneur itself, showing the different aspects of a business such as financing and marketing but also for the potential investors. According to Ekanem Ignatius (2017), the business plan has two objectives: the first one is helping to run your business and achieve the goals of the company. The second objective is to attract financing from banks or investors. The financial institutions need to be sure that the company has a clear vision of how to run a business so that their risks are mitigated.

2.1.1 Importance of business plan

Peterson et al. (2016) claimed that the business plan not only gives you clarity about your business model and industry, as well as a vision if your business idea can hold the promise to success, but it is also a tool which helps you to assess the risks and changes that could threaten the company and steer the business during the time of growth or difficulty. Also, a business plan is a benchmark, which can be used to track the performance of the company and make the midcourse corrections.

2.1.2 Structure of business plan

2.1.2.1 Executive Summary

The executive summary is the first impression of a business plan. It consists of a short overview of the business model, marketing, financial, operational and management plans. As some people could read only the executive summary, it should briefly summarise the content and cover all critical points of the business plan. Also, the purpose and objectives of business plan should be included in this part. According to Linda Pinson (2008) if the business plan is created for internal use only, the executive summary would consist of the business' overview and describe the goals and the strategies for achieving those goals. If

the objective of the business owner is seeking the funding, the executive summary would specify the purpose of need the funding and justify the financial feasibility of the strategy. To provide the general image of your business to lender or investor, the executive summary should provide the information about the name, legal structure, location and uniqueness of a company as well as the list of strengths and risks of the company, the brief overview about its past performance and future goals followed by strategies how to achieve them.

Finally, the executive summary would provide the information about the amount and purpose of the funding request, financing justification, time need as well as repayment statement or statement of the potential return on investment.

The executive summary is most effectively written after the entire business plan is completed, and all the information and financial data are available.

2.1.2.2 Business overview

The introduction to a business is the first main section in a business plan.

Ekanem (2017) describes this part as a background of a business. According to the author, this section provides the information about the business name, its aim and objectives as well as its legal form, the brief history, how the idea was conceived, principal business activities, the industry sector and the unique selling proposition of the products or services.

Pinson (2008) states that this section establishes the foundation upon which the business will be built. Understanding the vision of a business helps to determine the strategy and strategic relationships that will help to reach the goals and objectives of a business.

The author proposes to summarise the introduction part in several points:

Mission – Is one or two sentences stating that briefly but clearly explains the nature and values of a company, why it exists, and what it plans to achieve in the future.

Business Model- is a business method by which the company generates its revenues and sustains itself.

Strategy – is an action plan helping the company to achieve the established goals.

Strategic relationships- a mutually beneficial alliance between two or more organisations.

2.1.2.3 Products or services

O'Rourke and Karlson (2008) state that this part of the business plan describes the products or services provided. The authors propose several questions to be answered to describe the product or services:

- For what purpose the product or service was designed, does it solve a problem or provide an opportunity?
- What are the features, capabilities and resulting benefits?
- Does a business provide a luxury item or a necessity?
- How does product or service achieve its objectives?
- What is the uniqueness of it? Why is it unusual for customers?
- What kind of testing, studies or evaluation was done to prove the quality?

This section also describes the proprietary features and future products and services that will be added to the business.

Authors suggest not to describe the products and services to broadly and technically, instead focus on new, unique and better capabilities of a product or service.

Regarding services, Pinson (2008) states that all equipment and supplies needed to provide a service should be considered with associated costs. The author suggests to carefully consider the time spent on providing the service and analyse if the compensation is adequate to cover this time? In the author's opinion, the time involved to provide a service is a crucial success for a service provider.

2.1.2.4 Location

According to O'Rourke and Karlson (2008), location is a significant success of any business. Referring to other businesses in this area, potential customers proximity, availability of parking places and traffic patterns, this section should explain why this location was chosen. If the design plays an essential role in the business's success, this part should also describe why the facility or office is unique, better or more attractive than those of competitors?

Pinson (2008) states that location is a vital decision for a business owner. In case that the business sells products and provides services in physical facilities, the choice of location will be determined by the target market and refer to a marketing plan.

Location choice will also influence the financial statements of a business. The monthly cost of the rental agreement will appear in the Cash Flow Statement, the value of property owned will be transferred to a Balance sheet. If the business is new, associated costs such as utilities and furniture should be considered.

The author proposes her "Location analysis worksheet" to conduct a proper analysis of location choice, covering only those parameters, that are relevant to the business.

Table 1 Location analysis worksheet

1	Address:
2	Name of realtor/contact person:
3	Square footage/cost:
4	History of location:
5	Location in relation to target market:
6	Traffic patterns for customers:
7	Traffic patterns for suppliers:
8	Availability of parking: (include diagram)
9	Crime rate for area:
10	Quality of public services (e.g. police, fire protection)
11	Notes on walking tour of area:
12	Neighbouring shops and local business climate:
13	Zoning regulations:
14	Adequacy of utilities:
15	Availability of raw materials/supplies:
16	Availability of labour force;
17	Labour rate of pay for the area:
18	Housing availability for employees:
19	Tax rates (state, county, income, payroll, special assessments):
20	Evaluation of site in relation to competition

Source: Pinson (2008, p.343), created by the author

2.1.3 Market and industry analysis

Market analysis refers to a quantitative and qualitative assessment of a market. It is one of the most vital procedures for any start-up runner because it is one crucial part of a successful strategy. As was stated by Brown et al. (2008, p.12), it is market and marketing methods study for a specific product and service, the result of which will be used in the business plans, strategies and policies. Market analysis solves the problems of an individual company. This analysis helps to identify the attractiveness of the market, as well as how suitable a particular market is for a specific industry. Market analysis assess the market profitability, demand and trends, using demographics of consumer and buying habits. After identifying market needs and target market, the industry analysis should be performed. Alken (2015) stated that industry analysis evaluates the business strategy of a company, recognises the critical factors of success and identifies external economic factors which may affect the risk exposure. While conducting the industry analysis, several questions can be answered:

- How competitive is the industry?
- Are there any threats from new competitors or technologies side?
- Is the current growth rate or profit sustainable?
- Who are the potential customers?
- Is the industry mature?
- Is a strategy of a company sensitive under industry conditions?

According to the author primary thing the industry analysis focuses on is a competition, and then it analyses the dynamic of growth.

These analyses are needed to determine the market potential, which refers to the total demand for a specific product or service. The main factors influencing the potential of the market are environmental conditions, market size and its growth, competition and industry's profitability.

2.1.3.1 PEST analysis

Gupta (2013) stated that PEST analysis is a tool used to evaluate the situational conditions and external business environment.

The model evaluates Political, Economic, Social and Technological factors, which could directly or indirectly affect the business. The application of the model highly depends on the industry or market the business is based on and the factors taken into consideration may vary, depending on what is relevant for a specific industry.

According to Perera (2017), the model takes into consideration the critical aspects of the external environment and assess them to evaluate the attractiveness of a specific industry, business performance and market position so that the proper strategy can be developed. PEST analysis is a basis for identifying the opportunities and threats in SWOT analysis.

2.1.3.2 Market research

According to Anne Wenzel (2012), market analysis is an essential section in the business plan since it helps the firm to develop a competitive advantage and create effective strategies to meet all the goals established. The vital part of this analysis is the research about our potential customers: who they are? Are our products and services satisfy their needs? How much are they willing to pay?

The target market should be analysed in a term of market size, demographic and psychographic factors, customers habits, behaviour and trends. The group of the customers that share the everyday needs, behaviour and characteristics is called market segmentation. According to Pinson (2008), the best strategy for small businesses is to focus on the small segments of a total potential market.

2.1.3.3 Competitor analysis

Kotler and Armstrong (2010) note that in order to create an effective marketing strategy, the company should find out all the possible information about its competitors. Identifying competitors could seem like a simple task. However, every business should consider not only the closest competitor but also the indirect ones – those who offer similar products or

services to satisfy the same need. Pinson (2008) suggests focusing mainly on significant competitors and just briefly describe the profile of indirect ones.

The company should analyse the objectives, marketing strategies, price, products, strengths and weaknesses of competitors to create an effective competitor marketing strategy and give the company the most substantial competitive advantage.

2.1.3.4 Porter's five forces analysis

As was stated by Joan Magretta et. all (2011), the real meaning of competition is not beat the competitors but to earn a profit. Porter's five forces model is a tool for identifying the existing competitors and explaining the average prices and costs within the industry. Therefore, this model explains how to achieve superior performance and reduce the ability of competitors to generate profit.

Porter's framework answers critical questions such as: What is going on within the industry? What things matter for competition? What deserves the most considerable attention?

Stephanie Michaux (2015) states that the approach of this model focuses on the five criteria which influence the industry's competitive environment. Before building a model, the parties the company has a relationship with should be identified; these are customers, suppliers, producers of substitute goods, new entrants and competitors. Therefore, the five forces which shape the competitive industrial environment are bargaining power of buyers, bargaining power of suppliers, the threat of substitution, the threat of new entrants, and intra- industry rivalry.

Bargaining power of buyers can force the company to lower the prices, demand better value of the product. If consumers have a significant force, the profitability of the company will be lowered due to the increase in the cost of the product and a decrease in its price.

Strong bargaining power of suppliers will decrease the profitability as suppliers could increase the price or reduce the quality of the materials supplied.

Substitutes offer the product that satisfies the same need but differently or innovatively. These products pose a threat to the company by putting the pressure on prices and gaining the share of the market.

The threat of new entrant's force reduces the industry profitability in two ways: it lowers the price for a specific product, and at the same time new entrants try to increase the value of the product to gain customer satisfaction.

Intra **industry rivalry** force is the heart of Porter's five forces model; this sector is influenced and evaluated by other forces. The more intense is the competition, the lower the profitability of the industry is. Competition could have different forms, such as price competition, the introduction of new products, increase in customer service and advertising.

According to Joan Magretta (2011), each of these forces has a direct and predictable influence on industry profitability. In essence, the more influential the force is, the more pressure it puts on the prices or costs, and therefore, the less attractive the industry is.

2.1.3.5 Business model

Pinson (2008) defines the business model as a technique of running the business by which the company creates revenue and sustains itself.

Alexander Osterwalder and Yves Pigneur (2013) describe the business model as a logic scheme for describing the main principles of successful business operations. Through this model, the company creates a value, which will demonstrate itself in the financial remuneration for the firms while delivering the products or services to the customer. The Business Model Canvas, which was proposed by the author, is a strategic tool to describe the firm's value proposition, customers and financial aspects.

The model consists of 9 essential elements describing the business model of business:

Value proposition- is a first of 9 blocks that describes the pain of the customers and which gain is an idea providing for them? The value proposition is the reason why the customers prefer one company rather than another. It creates the advantage for specific customer segments, by identifying who are the customers, how the business idea satisfies their needs or solves their problems and creating the combination of elements that meets the requirements of customers.

Customer segments - to fulfil the satisfaction of the clients, the customers should be classified into segments according to their needs, preferences or behaviour. The organisation should decide what customer segments it will serve, comprising one or several segments. After the decision was made, the business model should be built according to the specific needs of each of the chosen segments.

Distribution channel – are the channels through which the business interacts with its customers and deliver its value proposition to them. These channels include all points from introducing the products to customers to after-sale interaction. Through distribution channels, the business can better appraise the customers about a product, evaluate the value proposition, sell products and services and communicate with the customers after the sale was made. The channels could be direct and indirect as well as own or partner ones.

Customer relationship- To attract new customers, retain them and increase the sales, the business should build a specific type of relationship with each of the customer segment defined. Those relationships can vary from personal support to automated services.

Revenue streams- This block describes from where the company will gain revenue from each customer segment? To identify all possible revenue streams, the question "For what the customer is willing to pay?" should be asked. The revenue streams include the gain from one-time deals and periodic revenue, received from a customer for the value proposition or post-sale services.

Vital resources- this box describes the main assets that the company has, to run business activities. The essential resources can include the material assets, human resources,

financial capital, intellectual property and resources available to convey the value proposition.

Key partners- serve as a fundament for many business models. This part of Canvas describes the partners and suppliers' network with the help of which the business model can be reinforced. There are several categories of partnerships such as strategic cooperation between non-competing parties, strategic partnership between competing organisations, joint ventures for launching the new business projects, the manufacturer relationships with suppliers to guarantee the receipt of high-quality components.

Key activities- are the essential activities without which the company will not succeed. The principal activities, as well as critical resources, are the crucial components of creating and realising the value proposition, entering the market, maintaining the relationships with customers and profit generation.

Cost structure- is the last step of the Canvas creation, which describes all the cost and expenses that will emerge in the business operation. The reduction of costs is beneficial for all business models; however, in terms of cost structure, there are 2 types of organisations: cost-driven, for which the minimisation of costs is an essential point, and value-driven, which focus mainly on the value and services provided. The cost structure is an important step that helps to evaluate whether the company will generate profit and function successfully, to do so all fixed and variable costs, as well as economies of scale and possibility of diversification, should be taken into consideration.

2.1.3.6 SWOT analysis

SWOT analysis is the model for evaluating the internal strengths and weaknesses of the company, and external opportunities and threats.

Pinson (2008) states that the internal factors examination helps us to identify the core competencies of the business and its competitive advantage and at the same time discover which area where the business faces its weaknesses. External factors help examination help

to discover the new areas in which the business has an opportunity to grow and identify the changes and trends that could affect the business operations.

To help identify each of the factors, the author provides a list of questions to answer:

Strengths:

- Does a business have a prime location?
- Is a business model unique?
- Does it offer any value-added services?
- What is the advantage over the competitors?
- Are there any recognitions the business has received?

Weaknesses:

- Which areas of the business could be improved?
- Does the company experience a lack of expertise in any area of the business?
- Is your business location a weak side?
- Have your business operations received negative comments?

Opportunities:

- Are there any additional markets that could be served by the products or services?
- Is there any developing niche/ emerging market within the business industry?
- Are there any new technologies that could be valuable for the business?
- Is there an opportunity to create a strategic alliance with another company?
- Does the business have an opportunity in international markets?

Threats:

- Are there any forthcoming competitors?
- Do existing competitors have an advantage over the business model?
- Are competitors prices increasing or decreasing?
- Are the competitors bringing new products/services?
- Are there any regulations and policies threaten?

According to Ricky Griffin (2008), the SWOT analysis is the first step of formulating the strategies of the business. After all key points are identified, the SWOT matrix should be built. This matrix provides 4 types of strategies: SO strategies use the strengths to maximise the opportunities, WO strategies are trying to overcome weaknesses to pursue the opportunities, ST strategies use strengths to diminish the existing threats, WT strategies mitigate the weaknesses to avoid threats.

2.1.4 Marketing plan

Linda Pinson (2008) states that the marketing strategy is used to reinforce the name of the company, intensify the brand strength and differ from competitors. The marketing strategy can pursue several goals such as sales increase, expansion of the customer base, increase in profitability and promotion. Regardless which goal is pursued by the marketing strategy, it should be realistic, specific and measurable. Clearly defined marketing goals will help to project the financials of the company.

The following questions should be answered to set up these goals clearly:

- Who are the customers of a business? Who are its competitors?
- What is the unique selling proposition? What are the prices of the product or service offered?
- Why the business differs from its competitors?
- Where can the target market be reached?
- When are the customers likely to acquire the products/services?
- How is it possible to reach the customers?

2.1.4.1 Pricing and Positioning

Philip Kotler (1997) described positioning as the creation of a specific company's image, which has a distinctive competitive position in the customers' minds. The concept of positioning is the ability to manipulate what is already up there, to reinforce the already existing connections (A. Ries, J.Trout, 2001). The positioning strategy is developed according to several criteria, that the business wants to be distinct in price, value and features, quality and use.

Pricing strategy is the element of a marketing plan that refers to the determination of the remuneration that company will get in the process of commercial exchange, which has to be competitive but allow the organisation to generate the profit.

There are several approaches to determine the pricing strategy (Lumen, n.d.):

The Cost-based pricing is the strategy where the price for a product is determined according to the fixed, variables and indirect expenses involved.

The demand-based pricing strategy sets up prices according to consumer demand. The demand-based pricing has several methods such as pricing skimming, penetration pricing, value-based pricing, price discrimination and psychological pricing.

Competitor- based pricing identifies what the charge of the rivals is and how much customers are willing to pay for the product.

Mark-up pricing is determined by the identification of all costs related to the product and services and adding the portion of company's mark-up.

The Stuff of Entrepreneurial Media (2015) notes that the pricing is essentially a strategic process, that should be conducted concurrently with other tasks such as sales volume estimations, identification of market trends and cost calculation.

While choosing the most appropriate pricing strategy, the following questions should be answered:

- What is more important for the company – high sales or high profit?
- What is the focus of the company - short-term results or long-term performance?
- Is the company trying to disinclose the new competitors or limit the market share of existing ones?
- Is the company trying to build its positioning fast or slowly?
- How the price established will influence the company's image on the market?
- Does the company seek to sell low and beat the price or provide high-quality products and services?

Prices should be set up advisably, carefully and with the long-term goals in mind. With the right defined prices, the company can assault the competitors, build an appropriate positioning, test a new market and defend the niche.

2.1.4.2 Sales & Distribution

A marketing plan aims to sell the products or services to the customer. This part describes how the business will reach the customers and how it will sell the products or services.

The distribution strategy describes how the points through with the product pass until it reaches the consumer. The company could use direct sales, wholesale and retail and the services of brokers and distributors. This part will also include the information about costs associated with distribution and the time needed to get the product to the customer.

If the business offers the products, the minimum inventory and packaging should also be described in this marketing plan's section. Linda Pinson (2008) states that packaging plays a vital role since packaging has a tremendous impact on the buyer's decision to purchase the product. The author suggests not to save money on the design and keep a loud and clear message. All the marketing instruments should support each other to deliver a consistent and straightforward message to the customer. The packaging should meet all the regulatory requirements such as labelling and have appropriate coding and pricing.

The transactional process should also be included in the sales and distribution plan. It describes the order processing, shipping and billing system, the payment methods that the customer will be able to use, the payments terms, return policies as well as guarantees and after-sale support.

The sales strategy describes how the company will sell the products and services provided. The sales could be conducted in physical stores, via the website or using the catalogues or home delivery. If the company hires the salesperson, this section should describe the conditions and expectation from a salesperson, how the sales effectiveness will be measured, and how the company will encourage them to sell more? (Small Business, n.d.)

2.1.4.3 Advertising and promotion

As was stated by John Westwood (2002), once the distribution plan is done, the organisation should build the plan for advertising and promotion as well as decide what are the personnel requirements. Advertising informs and persuades the customers to buy the product, while promotion pushes the sales of a specific product. Both being the part of the communication mix, try to deliver the USP to the prospective customers.

To advertise the product or service, the company may use different channels such as TV, radio, outdoor and print advertising or social media. The promotion strategy includes tools like a free sample, discounts, coupons, giveaways or incentives.

Using the combination of several promotional channels could give the company a good return on investment, while advertising requires a big budget and all advertising campaigns should be built by a professional.

Besides advertising and promotion, the business may utilise other components of communication mix such as public relations, direct marketing, sponsorships and personal selling. (Todorova, 2015)

Public relations help to establish excellent communication between the organisation and the audience and have an impact on public opinion. PR techniques include the organisation of events, press releases, and building an online presence.

Direct marketing- this channel allows targeting all of the segments at the right place, in the right time and with a right message by direct communication with target customers. The examples of direct marketing are web and email marketing, telemarketing promotions and catalogues.

Personal selling – refers to the personal interaction between buyer and seller, where the sales representative delivers the idea of good or service and persuade the customer to purchase the product.

John Westwood (2013) highlights that all details, schedules and costs should be included in the marketing plan. The implementation of the strategies and carrying out the action plans should be feasible, viable and cost-effective.

2.1.5 Financial plan

Linda Pinson (2008) states that the Financial planning is a quantitative summary of previously described sections of the business plan, which helps to look at the business in terms of its profitability realistically. The financial plan is one of the essential parts in the business plan -it is not only the first part, which the lender or investor will open – it is a document, that guides the business running.

As it was highlighted by Tim Berry (2008), the financial plan is not the same as accounting. By looking from present to past, accounting is a historical overview of the business performance, while business planning is a projection, which goes forward from today to the future. Planning or forecasting makes a reasonably educated guess that guides the business to future profitability.

The forecasts are not exact data, but they should be based on real research and reasonable guesses, dividing the significant assumptions into the component ones and looking individually at each of them.

2.1.5.1 Sales Forecast

Berry (2008) states that the sales forecasts are the backbones of every business plans since every business measures the profitability and growth by sales. By the author's suggestion, the projections should be done monthly for the next year and at least quarterly for the 2 to 5 years. The forecast for new businesses or new product line should be based on a reasonable guess, that derives from past results.

As it was stated by the author to identify how profitable the business is, the gross margin calculation should be included in the sales forecast. All the stages needed for the gross margin projection are described in the table below.

Table 2 Gross Margin projection

	Sales units	Unit price	Sales	Unit cost	COGS
Month 1					
Month 2					
....					

Source: own processing, (Berry 2008)

The first block shows the sales volume, and the second one gives information about price per unit. The third column is a result of multiplication of sales volume and unit price; this number gives as the information about the company's sales. By multiplying the sales units by cost per unit (column 4), the cost of goods sold can be calculated (column 5). Finally, the subtraction the cost of sales from the sales will give the value of Gross margin, which can tell whether the business has enough sales to cover all the costs.

2.1.5.2 Expenses Budget

Berry (2014) notes that there are different types of spendings in business, the first ones are costs or direct costs, which company spend on what it sells. These costs are included in the sales forecasts.

The second type of spendings is the expenses, which are mostly the expenditures that are not directly involved in the production of goods or service. These costs can be divided into two categories – fixed costs are the costs that do not depend on the number of goods and services produced, the examples of these expenses are rent, insurance or payroll. The second category is the variable costs that change with a volume of production of goods and services. The example of variable costs is utilities and marketing expenses.

The third type of spending, according to Berry, is "other spending"- these are what the business spends to repay the debts and purchase new assets.

The expenses projection, like the sales forecasting, is based on an educated guess, bit of research and common sense. The author highlights that the expenses should be projected in the same categories the business has in its chart of accounts.

2.1.5.3 Cash Flow

Pro forma cash flow statement is one of the most crucial financial projections since it is the first thing that investors will look at when the business owner is seeking the funds. On the other hand, the pro forma cash flow statement is the less intuitive one as it describes the inflow and outflow of the cash expected from operating, investing and financing business activities. Insufficient cash inflow could threaten the business, and without cash available, the company is in financial distress even if it is profitable on paper – that is why pro forma Cash Flow Statement should be based on reliable and objective information. Well-built cash flow is a better predictor for the business success than the Income Statement. (Sharon L. Fullen, 2006)

Pro forma Cash flow statements need to be prepared monthly for the next year and by year for the next 2 years. (Winston et al., 2013)

The general formula for pro forma Cash Flow calculation is the following:

Ending cash = Starting cash + Projected inflows – Projected outflows

According to Kimball and Lussier (2015), there are two methods to calculate the Cash Flow; the first one is based on the present knowledge about the business operations, while the second one uses the standard industry ratios.

2.1.5.4 Income Statement

The income statement shows the financial performance of the company over a specific period.

According to Prasanna Chandra (2007), there are two ways to calculate the pro forma income statement: the method of per cent of sales and the budgeted expense method. The first method assumes that each actual expense needs to be converted to a percentage of net sales and then applied to the projected sales in the given period. This method is accessible in the calculation; however, it is hard to apply it for the start-ups due to the lack of actual numbers. The budgeted expense method estimates the value of each expense for the period in which the Profit & Loss statement is prepared. It is also possible to combine those two

methods, applying the budgeted expense method for those items, that will be most likely to vary in the future.

The information from sales projections, expense budget and cash flow will be needed to project the income statement, as the projected Income Statement contains the values of sales, direct costs, general and administrative expenses as well as depreciation, interest, taxes, dividends paid and additions to retained earnings. (Gallagher & Joseph, 2007)

Net profit= Gross Margin – Expenses- Interest – Taxes.

2.1.5.5 Balance Sheet

A Balance sheet, which is also called the statement of financial position shows the company's assets, net worth and liabilities at a specific moment of the time, usually at the end of the year. In other words, the balance sheet reflects what the company owns and owes.

A traditional Balance sheet has a tabular form with all the assets on the left side and equity and liabilities on the right side. While preparing the Balance Sheet, the following equation must always be applied:

Total Assets= Total Liabilities+ Shareholders Equity

In other words, the left side of the Balance sheet table must always be equal to the right side.

Berry (2016) highlights that the pro forma balance sheet is just a projection, not a real counting of money. While the balance sheet in accounting is very detailed and every item is categorised, the pro forma balance sheet is summarised and aggregated, meaning that categories of pro forma balance sheet are the summary categories from real accounting.

According to the author, it is meaningless to predict all the assets and liabilities in details - the projected Balance Sheet is a collection of well-educated guesses that will help the organisation to plan the financial needs in the future. Furthermore, the exact links in the items of the Balance Sheet and Cash Flow are the essentials for producing the fully balanced statements.

2.1.5.6 Break-Even

The break-even analysis helps to identify whether the business is viable by measuring the volume of profit and costs of the business – at the break-even point, the revenue equals to all the expenses, what stays above this point is considered as a pure profit.

This analysis is fundamental for investors who want to know that they are investing money in the business that will grow and be profitable.

The break-even analysis requires knowledge about all costs related to the business, the unit selling price and the sales volume. The information from some of the pro forma statements will be needed to conduct this analysis. (Murray, 2019)

Another way to calculate the break-even requires the use of the contribution margin per unit: (Cafferky, 2010)

Fixed costs/ Contribution margin per unit = Break-even in units to be sold

Fixed costs/ Contribution margin ratio per unit = Break-even in currency to be sold.

2.2 The scope of Tomatis therapy

Tomatis therapy, invented by the French ENT doctor Alfred Tomatis, is training of physiological and neurological systems by listening the distinctive filtered sounds (music and voice), which are transmitting with different intensities and delays.

Tomatis was working with many opera singers, searching the solution for the false singing in the relation between the voice and the ear and found the phenomena that the person is not able to reproduce the sound, which cannot be perceived by his ear. Additionally, he has studied the psychological development of the ear from the early pregnancy and found that the foetus hears the high tones of the mother's voices, which are transmitted by the mother's bone vibrations. From his studies about the foetus development, the conclusion was made that the ear plays a central role in in the humans functioning.

Tomatis distinguished the three frequency regions and the related functions, which are stimulated by each frequency region. The low region frequencies (up to 1000 Hz), perceived by the vestibular system, stimulate the equilibrium, motor and vegetative functions, while middle region (1000-3000 Hz) is related to the communication, speech and language because they strongly represented in the voice. The high region frequencies (above 3000 Hz), analysed by the cochlea, are related to the associative, thinking and cognitive processes, as the high frequencies resonate predominantly in the head.

The person perceives the sounds by two channels – bones and air. The bone conduction dominates in the hearing of the own voice, while the air conduction dominates in the hearing of the external sounds - the harmony between them is vital for a balance between the inner and outer ears. Thus, the sounds provide both physiological and neurological stimulation – the physiological stimulation refers to the bones' movement in the middle ear, hair cells and the eardrum. In contrast, neurological stimulation is conducted via hearing and vagus nerves, recurrent nerve, equilibrium and the brain. Since the hearing nerve and equilibrium nerve merge in the vestibulocochlear nerve, there is a direct relation between hearing and body coordination. Therefore, the whole functioning both mentally and physically, is positively influenced by the listening therapy.

Tomatis therapy requires the use of specialised machines, Electronic ear, that modifies the sounds. Because of the constant sounds' modification and the frequencies change, using two channels which work independently, the brain works and rests alternately. The first

channel amplifies the lower frequencies, while the second one pushes the high frequencies up. It was proved, that such brain training by unregular switching these channels, forcing the ear to adapt to a constant change, activate the neurones in the brain. The sound is transmitted through the headphones and unique bone vibrator, simultaneously providing physiological and neurological stimulation. During the listening, the Mozart music, the Gregorian chants and the mother's voice are used.

The Tomatis therapy was proved to be very useful in the treatment of hearing problems, autism, ADHD, dyslexia, tinnitus, learning, behavioural, concentration, communication and other problems.

The several studies, proving the efficiency of Tomatis Therapy, were conducted by Tim Gilmore. In 1999 the meta-analysis was published by the author, involving 225 children with learning disabilities, who had more than 100 hours of sounds stimulation. The research showed that the linguistic, psychomotor, personal and social changes, as well as cognitive skills, were significantly improved by treatment with Tomatis therapy.

The most substantial effect caused by the treatment was for the Linguistic skills(with a mean effect size of 0,42), Psychomotor skills (mean effect size of 0,32), Personal and Social changes (mean effect size of 0,31) and Cognitive skill (with a mean effect size = 0,30). The lowest results of mean effect size= 0,04 were found for Auditory domain. (Gilmore, 1999)

In 1984, another study was published by the author, treating more than 400 children and adolescents. After the treatment, the 95% parents reported the improvements with the following result: Communication 89%, Attention Span 86%, Reading Comprehension 85%, Maturity 84%, Frustration level 80%, Speech quality 74%, Memory 73%, Spelling Aptitude 69%. During the following 6 months after the treatment, 83% maintained the improvements and were continuing to make the gains, 14% have maintained some improvements, and 3% maintained no gains. (Gilmore, 1984)

Davis (2005) evaluated the results of 11 children with ADHD after 60 hours of therapy.

The results, reported by parents, showed the following: 100% of children had an attention improvement, 91% in Listening and Speech, 91% in Academic achievements, 91% in Behaviour. 82% had the improvement in Interpersonal growth, 82% in Intrapersonal

growth, 73% in Relaxation. 64% of children became better in Movements, Sports and Rhythm, 64% in Creativity. For 55% of children, the Reading, Writing and Spelling, as well as Musical and Vocal skills have improved, while 36 % had an improvement in well-being.

Scheideck studied the impact of Tomatis treatment of autistic children. The sample consisted of 20 children and adolescences with autism, 10 from which were treated by the Tomatis method, while the other half did not receive any intervention. All subjects were verbal for different degrees and had a low IQ. The tests included several assessments according to which the results were obtained: LOS KF 18 assessing the motor skills, FEW for visual perception and DLBT testing the pronunciation correctness.

After 46 hours of listening, the results were the following:

Table 3 Results after Tomatis Therapy

	Tomatis	Control
	Pre/Post	Pre/Post
Motor Skills	27/54	28/29
Visual Perception	34/58	39/40
Pronunciation	48/61	47/48

Source: Jan Gerritsen, 2009

The motor skills and visual perception improvements in the Tomatis group were statistically significant, with 95% of confidence level. The improvements in Pronunciation were not significant; however, after correcting for the ceiling effect, the Pre/Post results in Tomatis group were significant ($p=0,37$). The new results showed the following: For Tomatis group with a sample size of 7 subjects, the **Pre/Post** results for Pronunciation were **26/44**, while for the control group, with a sample size of 8, it was **33/34**. (Jan Gerritsen, 2009)

Although the Tomatis group obtained a significant result, they were still below the target performance. It could be explained by the limited number of listening hours – 46, while 90 and more hours are recommended while treating the children with autism.

Practical Part

3.1 Executive Summary

Tomatis Almaty is a small centre, located in Almaty city, performing the sound stimulation of the brain, which helps to improve the physiological, psychological and pedagogical well-being of its customers. Tomatis Almaty was open in February 2019 and treated more than 20 children with different types of disorders. The legal structure of the centre that was financed by the owner's capital is individual entrepreneurship with a patent-based taxation system.

This business plan aims to provide the owner of the centre with a strategy which will help the business to grow and perform better.

The uniqueness of the company consists of an innovative and safe brain stimulation approach with a broad range of application. Currently, Tomatis Almaty mainly treats children with disabilities, but the main goal of the company is to expand its customer base and provide the services for other types of customers.

The competitive advantage of Tomatis Almaty, which differs the centre from its competitors, is composed of the use of high-quality equipment, the individual approach of treatment and the lowest price in the city. However, as the industry's rivalry of the company is intense, the centre's objective is to create a secure positioning in the minds of customers which will help the company to expand the customer base and strengthen the company's profitability.

The target market of the company is broken down in 3 segments – the parents of children with disorders, adults who are seeking to improve the emotional or physiological well-being, and people who use Tomatis therapy for pedagogical purposes.

While performing the SWOT analysis of the company, it was found that, despite all strengths, the customer base of the company is not wide enough to provide the bountiful demand, what is caused by the poor company's marketing strategy.

To achieve its goals, the company will utilise all possible marketing channels to reach potential clients and expand the customer base. As the company is already utilising some channels, the priority should be given to the online promotion, which is not used by the company yet. This channel will help the centre to introduce the services for all potential clients, which Tomatis Almaty has not reached so far. Among other methods, the company will utilise face-to-face communication, sales promotion, advertising and word of mouth,

which is the powerful tool for reaching the parents, who are sharing the treatment experience of their children. Another action that should be taken by the company to achieve its goals is the rebranding and creation of a solid brand image of the company, which will help to emphasise the unique selling proposition of the company.

By performing the break-even analysis, it was found that currently the company is located at the point, where it can cover all its expenses, but the insufficient demand hinders the company from generating the profit. However, the financial projections, made based on the company's past performance, indicate the gradual growth in the centre's sales will allow the company to increase its profitability.

The profitability analysis, which was based on the forecasts, reflects the company's Net Margin of 38%, ROA 25% and potential return on investment of 33%, which indicates the viability of the business model and big company's growth potential.

3.2 Business Overview

Tomatis Almaty is the small centre in Almaty that provides the services of neurosensory stimulation. This centre was open on the 9th of February 2019 and treated more than 20 children with different disorders such as autism, attention deficit disorder and hyperactivity, dyslexia, delayed speech development, down syndrome and other mental, physiological and genetic problems. The legal form of Tomatis Almaty is individual entrepreneurship with a **patent tax system**.

Tomatis Almaty works on the base of a license, which was given by the Mozart Brain Lab – laboratory in Belgium - the official successor of Alfred Tomatis, who invented this approach of stimulation. The certificate requires the completion of advanced training and conferences at least once in 2 years (The picture of licence could be found in Appendix 1). The centre was financed by the owner's capital.

Tomatis Almaty is the first centre in Almaty treating the people with respect of all canons of the original method invented by professor Tomatis. The main goal of the Tomatis centre is to provide high-quality services and help as many people as possible.

The vision of a company is a healthy society where people feel happy and respected, realise their fullest potential and have equal chances to develop their intellectual, social and physical abilities.

The mission of Tomatis Almaty is “We care about psychological, pedagogical and physiological well-being of people with the help of unique audio-vocal stimulation.”

Unique Selling proposition is Improve your life by putting headphones.

Table 4 Business Overview

Company Name	Tomatis Almaty
Legal form	Individual Entrepreneur
Licenses and certifications	Certificate (obligatory further training at least once in two years)
Services provided	Sound therapy
Location	Pushkina 83, Almaty, Kazakhstan
Mission	To care about psychological, pedagogical and physiological well-being of people with the help of unique audio-vocal stimulation
Vision	- The vision of Tomatis Almaty is to create a healthy society, where people feel happy and respected, realise their fullest potential and have equal chances to develop their intellectual, social and physical abilities.
Unique selling proposition	Improve your life by putting headphones
Company’s financing	Owners own capital

Source: Own processing

3.3 Description of services

Tomatis Almaty offers the services of a natural approach of neurosensory stimulation that helps to catch the brain attention and develop the motor, emotional and cognitive skills of a person. The listening therapy stimulates and activates the whole neurological system, especially the ear and thus, the brain and has a positive effect on entire human mental and physical functioning.

Considering the increase in the number of people who have different mental and developmental disorders, the method of Professor Alfred Tomatis becomes one of the most popular non-medication approaches to treat them. Tomatis therapy has a broad range of application including autism, down syndrome, cerebral palsy, ADD, ADHD, late speech

development, dyslexia, dyscalculia, depression, burn-out, anxiety, sleep disorders, schizophrenia, rehabilitation after the loss of hearing, tinnitus, hypersensitivity to sounds, Meniere's disease and Multiple Sclerosis. Also, the method of Alfred Tomatis is used during the pregnancy, for language integration, improvement of cognitive and vocal skills and revitalisation for seniors.

The principle of the method is based on special constant modifications, and filtering of sounds through the special equipment named "Brain Activator". During the listening, the person uses the headphones equipped with a skull vibrator, transmitting the sound through the bone conduction. The method mainly uses the music of Mozart and individually recorded voices of mother, which affects the listening person both psychologically and pedagogically. The other types of music used in the treatment are Gregorian chants, waltzes, the sounds of nature and pieces of songs, fairy tales and texts for the language integration and further stages of treatment.

The whole treatment is divided into courses and sessions. The optimal duration for the first course is 44-46 hours and 20-22 hours for further ones. One session of therapy in Tomatis Almaty has a length of two hours, during which the listening person could relax, play or do arts and crafts. During the listening, it is not recommended to use mobile devices as well as Wi-Fi and Mobile data connections due to the electromagnetic waves that could interrupt and reduce the efficiency of the therapy. Additionally, it is not allowed to eat and drink while listening, since excessive pressure in the middle ear occurs during swallowing.

The uniqueness of Tomatis Almaty is the individual approach for each person. Before treatment, each person is proposed to pass the listening test based on which the personalised program can be built. The test is conducted and discussed after each therapy course, and if necessary, the program is adjusted according to the improvements in the results. Some people, mainly children due to age or development problems, cannot pass this test – in that case, in-detail discussion about the difficulties they came with and the filling-out the questionnaire are needed to create a proper program.

The parents have a possibility to listen the first part of the program with their children for free, which has several reasons - firstly, children feel in safe when they see that mother is also listening; secondly, the beginning part of the treatment has a calming effect on the listener and thirdly, the parents also feel more assured, when they exactly know what is happening with a child.

Another feature that makes Tomatis Almaty unique is the equipment used. Brain Activator is a particular machine, developed by the Belgian laboratory Mozart Brain Lab in Germany is an improved prototype of "Electronic Ear" of Professor Tomatis, that consists of all necessary settings. Many other Tomatis centres in Almaty are using different types of equipment, that don't have all the features needed to conduct the real Tomatis therapy.

Moreover, the headphones are also an essential part of the therapy – Tomatis Almaty uses the specially created headphones with cables which is a critical feature for such a treatment.

According to Jan Gerritsen (2009), many publications prove the effectiveness of the Tomatis method – the most significant number of them shows that the variety of learning disabilities are successfully treated using this method. Several publications were dealing with autism, showing that 60% of autistic children benefit from Tomatis therapy. Other scientific papers report that the technique of Tomatis accelerates the learning of foreign languages, while one of those publications proved that the Tomatis intervention reduces the time to gain a correct pronunciation by half. Also, according to the author, two papers showed the impact of Tomatis intervention on the quality of voice. The pregnancy and birth were studied in some publications. The results showed the facilitation of the childbirth and the reduction of the labour time. Other studies reported the positive impact of the Tomatis method on stuttering, retardation and the range of different psychological disorders.

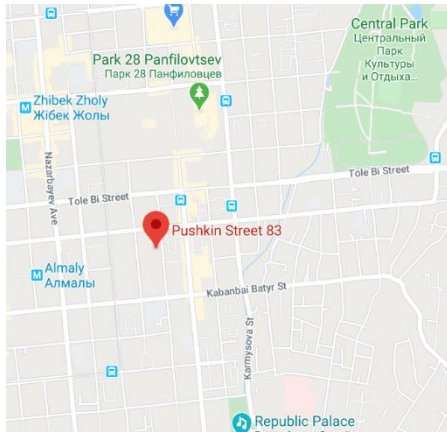
3.4 Location

Tomatis Almaty located in the residential zone in the heart of the Almaty city. This location, being part of so-called "Golden square" is a quiet area with a developed infrastructure and a lot of parks and squares around. The location of the centre is on the street with low traffic because noises from outside are the obstacles to listening, however, a lot of arterial roads around, make it convenient to get to the centre for those who live in the different parts of the city.

Along the whole street, there are a lot of paid parking places and the availability of subway as well as bus and trolleybus stations around simplify the journey for the public transportation users.

Since some of the clients of Tomatis Almaty prefer to have more intense therapy of 4 hours with minimum 2 hours break in between, the proximity of public places, such as parks and squares, restaurants, shopping malls and even the most prominent market is another advantage of the chosen location.

Figure 1 Location of Tomatis Almaty



Source: Google Maps

3.5 Market and Industry analysis

3.5.1 PEST analysis

Political and legislative

Since the legal form of Tomatis Almaty is the entrepreneurship, one of the political factors influencing the business is the Entrepreneur and Tax Codes of the Republic of Kazakhstan. According to the Tax Code of the Republic of Kazakhstan, there are 3 types of entrepreneurial taxation in Kazakhstan: generally established mode, patent and simplified declaration. The patent type of taxation system is regulated by the articles 429-432 of the Taxation Code, requiring the advance declaration of estimated income for a year with a tax rate of 2%, if the amount of income is higher or lower than the declared amount, the taxpayer should provide another tax declaration at the amount of excess or decrease the cost of the patent. However, the amount of the year income under the patent taxation system can not exceed 6 857 700 KZT - the exceeding income is taxed based on generally established mode or simplified declaration, with tax rates 10% and 3 % respectively.

However, on the 28th of December 2019, the President of Republic of Kazakhstan Kasym – Zhomart Tokayev signed a law "On introducing amendments and additions to some legislative acts of the Republic of Kazakhstan on the issues of improving rehabilitation and bankruptcy procedures, budget, tax and railway laws ” which states that from the 1st of January 2020 to the 1st of January, 2023, micro- and small businesses applying special tax regimes will reduce by 100% the amount of tax charged on entrepreneurial activity. Tokayev says that the income tax exemption will save the entrepreneurs more than 3,8 billion KZT and allow small businesses to grow.

Nevertheless, all compulsory pension, social and social mandatory medical insurance contributions should be paid. For the entrepreneurs under patent tax system the pension contribution is 10% of income, social contribution 3,5% from 1-7 of minimal income and social, medical insurance is 5% from 1,4 of the minimum salary, which according to the law from the 4th of December 2019 № 276-VI “ About Republican budget for 2020-2022” is 42 500 KZT in 2020.

Another factor is the Code "About the health of the people and healthcare system of the Republic of Kazakhstan". In particular, its new version, which now is discussed by the deputies of Parliament's Mazhilis of the Republic of Kazakhstan and World Health Organization. One of the most reviewed articles in the proposed Code is the required preventive immunisation for children with administrative punishment of parents and education limitation for children in case of immunisation refusal. However, according to WHO, nowadays the vaccine hesitancy is growing rapidly. The reason behind this tendency is the doubtfulness in efficiency and safety of some vaccines. According to Robert Kennedy Jr. during the scientific studies and researches about vaccinated and unvaccinated children, it turned out that the vaccinations may cause the allergies, autism, ADHD, eczema, learning disabilities and neurodevelopmental disorders. The injection from Hepatitis B increases the risk of autism, sleep, speech and neurodevelopmental disorders. DTP and tetanus vaccinations increase the risk of allergies and girls mortality. (Robert Kennedy Jr., 2019)

The necessary immunisation in Kazakhstan could lead to an increase in the number of children with developmental disorders and other problems with the immune system, which will increase the share of those customers of Tomatis Almaty.

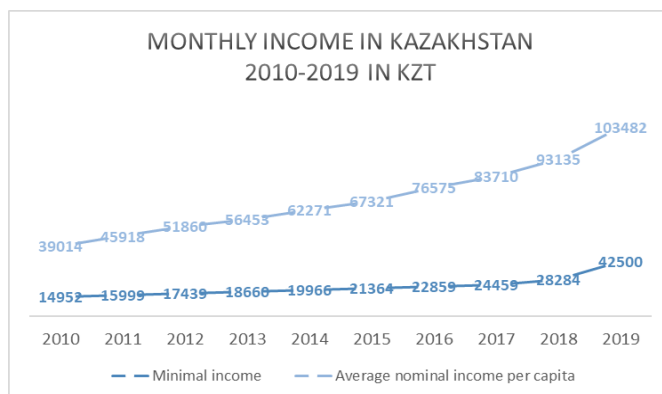
Other corrections in the new Code refers to the amendments and improvements in the treatment of people with mental and behavioural disorders and rehabilitation processes and

the systemization of advertising in the healthcare field. (Republican centre of Health Development, 2020)

Economic

Among the fundamental economic factors influencing the business is the level of income of the population. For some people, Tomatis therapy is an additional service for development, while for other people, it is a part of the regular treatment. That's why the level of families income is such an essential factor. As it is shown in a chart below, the level of income in Kazakhstan is increasing each year: however, according to the Kazakhstan Republic's Statistics Committee, the average income differs significantly in every region of the Republic. In Almaty, the average monthly nominal salary in 2019 was 205 000 KZT, while the real profit was 188 000 KZT. The minimum income in 2019 was 42 500, so these families can hardly effort Tomatis treatment. In the case of disability, the government supports the families paying social disability benefits. The law "About the Republican budget for 2020-2022" envisages the increase in benefits and pensions. The monthly disability benefits for invalids of widespread disease is from 32 431 to 59 872 KZT. The amount of payments depends on the disability groups. For disabling children under 16 years is 43 657 KZT, above 16 years from 37 430 to 59 872 KZT depending on the group of disability. The payments for the parent, growing the disabled child is 43 657 KZT.

Figure 2 Monthly income in Kazakhstan 2010-2019

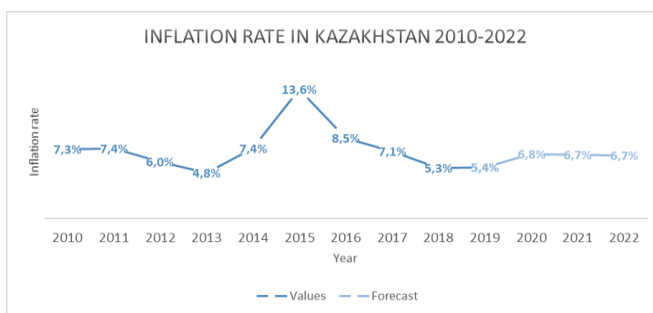


Source: own processing, The Law about Republican Budget, Statistics Committee.

Currently, Tomatis Almaty uses one equipment, but with the growth of the company, the additional machinery should be bought. Since the company only uses the equipment from Belgium, the exchange rate, transportation costs and VAT of 12% should be considered.

Another factor influencing the business is inflation. First of all, the increase in the prices level affects the purchasing power and standard of living of the population. Secondly, inflation influences real estate prices, which are increasing in recent years. The fluctuating of inflation and its projection is shown in Figure 3 below. Now, Tomatis Almaty rents an office at the location described in the previous section, but in future, the purchase of the own space can be considered. In this case, the mortgage rate also influences the finances of the business.

Figure 3 Inflation rate in Kazakhstan 2010-2022



Source: own processing, National Bank of Kazakhstan.

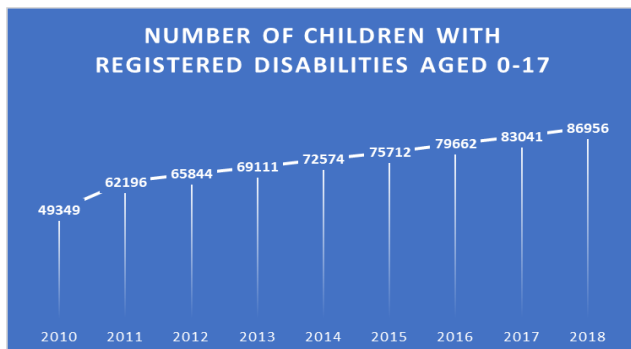
Social

Among the social factors influencing the business, the lifestyle plays a significant role. Nowadays, people are always in a hurry and don't pay any attention to proper rest, which negatively affects the human psychoemotional stability. Depressions, stresses and burn-out are the consequences of the modern lifestyle.

The overall health of the world population also suffers from the style of living- smoking, alcohol, drugs, the weak immune system with a combination of inferior ecology, which worsens from year to year, may cause severe problems in physiology and mental condition of people for several generations. Recently, more and more people in the world suffer from depressions, and constant stress causes different health problems.

The modern lifestyle influence not only the adults but also the health of the children. According to the official statistics, the number of children with different disabilities is increasing from year to year worldwide. Figure 4 below shows that in Kazakhstan, the number of registered children with various disabilities is rising each year. According to the Statistics Committee of the Republic of Kazakhstan, 34,3% suffer from congenital anomalies and chromosomal abnormalities, 16,2% from complications during pregnancy and delivery, 7,2% from injuries, poisonings and other consequences of external factors, 7,2% from chronic diseases. 4,3% have disabilities because of the parents' genetic diseases, 3,7% from brain tumours and brain infections, 2,9% from the extragenital illness of the mother, 2,6% because of the unfavourable environment situation in the region, 1% from parents infectious diseases, 0,6% from bad habits of parents, 0,6% because of the production activity including unfavourable work and 19,4% from other causes. The types of children disabilities are shown in Figure 5 below.

Figure 4 Number of children with registered disabilities aged 0-17

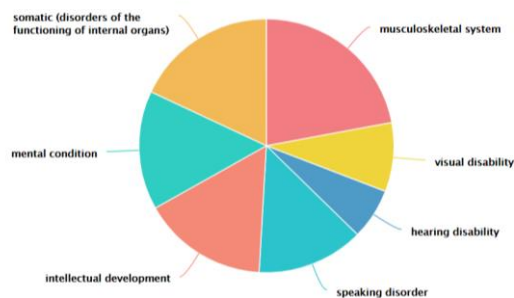


Source: own processing, Statistics Committee

Figure 5 Distribution of children with registered disabilities by disability type

DISTRIBUTION OF CHILDREN WITH REGISTERED DISABILITIES BY DISABILITY TYPE

Distribution of children with registered disabilities by disability type



Source: Statistics Committee

On the other hand, recently, people become more conscious and starting to care about the future. For example, more and more people visit psychologists, practice meditations and become attentive about their psychoemotional stability. With the help of the internet, where any information could be found, people search exercises and meditations, read psychological articles and books, and share the knowledge and experience, what could benefit Tomatis Almaty, as the existence of this kind of treatment could be found out on the internet by open-minded people. As it was described in the section "Political factors" nowadays, searching the information on the internet and sharing the experience, parents more and more refuse to immunise their children due to the doubtfulness of this procedure (The Journal of Pediatric Pharmacology and Therapeutics, 2016), what could affect the future life and mental and physiological health of children. Regardless that this factor might change the customer base of Tomatis Almaty, it would help the centre to maintain the mission of caring about the people health.

Furthermore, as it was described in the section "Services description", Tomatis Almaty has a broad range of application including the treatment of depressions, burn out, stresses, physiological problems, such as tinnitus, loss of hearing and hypersensitivity to sounds. Tomatis therapy can also be used for language integration, improvement of vocal skills, emotional stability during the pregnancy and improve the well-being of the listener. So, the factor of people consciousness and broad-mindedness could help to expand the method among people who are seeking to improve the quality of their life.

Technological

Since the majority of clients of Tomatis Almaty are the children with disabilities, the medicine and its possible development could influence the customer base of the centre. Currently, some disorders, like Autism Spectrum Disorder, can not be entirely treated by medical intervention. According to the CDC, no medication can treat the main symptoms of autism, but some of them can manage the related symptoms such as low energy levels, the inability of focus, aggression, depression and seizures. In Kazakhstan, in the case, if the child is aggressive, the psychotropic substances are prescribed.

There are different approaches, such as behaviour and communication methods, dietary approach, and complementary and alternative methods are used to help the children. (CDC, 2019)

Tomatis therapy is an auditory training that stimulates the ear and thus, the brain with the help of the modified music and unique filtered sounds frequencies. In comparing, with

medicine, that offers to take some medications, Tomatis treats aggression, depression and the loss of energy with the help of music, which makes the person relaxed, activates the limbic system and triggers the release of dopamines, endorphins and serotonin. Thus, the Tomatis method is more safe, innovative and technologically developed than some medical approaches.

But with a possible medical development and further researches, the exact reasons behind autism and other developmental disorders emerging and the way to treat them entirely and without any risks could be found in the future. With the best outcome, if the possible medical solution to heal the disabled children would be safe and fast, this medical progress could influence the customer base of Tomatis Almaty. In this case, the main customers of the centre will be adults, who have a physiological or psychological problem or the people who want to improve the language and vocal skills with the help of this method.

The less favourable outcome for the medical progress could intend that the possible solution will provide gradual treatment and improvements. In that case, this method is a combination with the Tomatis method, and other approaches could work "hand by hand" to treat the children with disabilities.

According to the information, described in the social factors and, in particular Figure 4, the number of people with different disorders is increasing each year. This increase can be observed not only in Kazakhstan, but also worldwide, which makes it a global problem. To solve this problem, the different methods and approaches to treat these disorders are created and introduced. Besides Tomatis method, a lot of different approaches, such as speech therapy, discrete trial training, occupational therapy, physical therapy, transcranial direct current stimulation, sensory integration, are used in the treatment of children with developmental disorders.

However, with an increase in the number of children who need these methods, it is not excluded that many other approaches and services that could be more innovative will be introduced in the nearest future.

Among the people who don't need Tomatis method as a part of a therapy, this method is one of the safest and the most technologically advanced way to satisfy their needs or gain the benefit. The pregnant ladies utilise this method to calm down the neurological and limbic systems and prepare themselves to delivery. This method is also used for the language integration and helps to work on the correct pronunciation since according to one of the Professor Tomatis rules "the sound that the ear doesn't hear, cannot be produced by

the voice". As one of the most common problems during the learning of foreign languages is pronunciation, the method is utilised for training the ear to hear the frequencies, that are common for the specific language.

As for technology development, such as wireless headphones and portative equipment, Tomatis Almaty will never utilise this opportunity, because the "old school" technologies are the essentials for the original Tomatis method. Once, the new technologies helped the Belgian laboratory Mozart Brain Lab, whose equipment Tomatis Almaty uses, to improve the features of old Electronic Ear of Alfred Tomatis. Mozart Brain Lab enabled the possibility to store the music and voices in a digital format, instead of using the tapes. Despite that the music stored in the digital format, the laboratory kept the analogue outcome of the signal. Also, Mozart Brain Lab left all the essential features, that Electronic ear had, expanded some of them and made it more precise. But since, the method of Tomatis is based on the sound, the stationarity of equipment and the use of the headphones with cables, what enables the pure sound transmission in the real-time, are the main advantages of Brain Activator, which is a modern version of Electronic Ear, invented by the laboratory. The possible features and adjustments expansion of Brain Activator could be expected from Mozart Brain Lab but utilising the wireless headphones and small portative equipment by the laboratory will never happen.

However, technology development and the use of portative equipment with wireless cables play a significant role in the competitive environment of Tomatis Almaty. As it was described in the section "Services description" there are several Tomatis centres in Almaty city, some of them belong to the French school of Tomatis, utilising the possibilities of modern technologies, what reduces the quality of the therapy as well as the cost of the equipment.

The low equipment cost enables these Tomatis centres to spend more on marketing, buy more portative gadgets and even provide it for the personal use without control of the therapist, serving many customers at the same time. Further details will be described in the section "Competitors' analysis".

Table 5 PEST analysis

<p style="text-align: center;">Political Factors</p> <ul style="list-style-type: none"> • Entrepreneurial Code of the Republic of Kazakhstan • Tax Code of the Republic of Kazakhstan • Code “About the health of the people and healthcare system 	<p style="text-align: center;">Economic Factors</p> <ul style="list-style-type: none"> • Population income level • Exchange rate • VAT and transportation costs • Inflation rate
<p style="text-align: center;">Social Factors</p> <ul style="list-style-type: none"> • Lifestyle • Demographics • Population consciousness and broad-mindedness • Internet searching 	<p style="text-align: center;">Technological Factors</p> <ul style="list-style-type: none"> • Medical development • Introduction of new and innovative methods and approaches • Development of technologies

Source: own processing

3.5.2 Market research

Tomatis Almaty operates in Almaty city in Kazakhstan, even if some of the customers visit the Almaty city just because of the therapy, most of the customers are the citizens of Almaty or closest districts.

Since Tomatis therapy has a broad range of application, the whole audience can be broken down into several segments:

The first, and the largest one, are the families who have the children with some developmental disorders. Typically, they are 28+ with middle- to high income as they are taking Tomatis services as a need – part of the treatment of their children. They carefully choose each centre that provides the therapy as they want it to be effective. The focus of this segment is the quality and effectiveness of services offered. Usually, they are trying each treatment method, in the efficiency of which they believe and combine these methods according to the child needs.

The second group are the adults that are visiting Tomatis therapy for their treatment and well-being, including pregnant ladies and seniors. As there are many alternatives they can

utilise, typically medical, usually they see the Tomatis method as an extra benefit they can gain from, so the income can be identified as high. The age of this segment is 25+ years. They value the effectiveness and quality of the treatment and can spend more when they see their benefit from this method.

The third segment represents people who want to pass Tomatis training for their education and hobbies, including language integration and vocal skills improvement. This group serves the people single or married, with or without children, aged 20 and more, with high income. They value the development and are they are open to some new methods that will help them to achieve their goals.

3.5.2.1 TAM, SAM, SOM

Total available, serviceable available and serviceable obtainable market are measurements, which are used to evaluate the market potential and the portion of the market, which could be realistically reached by the business. TAM refers to total market demand for a service, while SAM is a portion of aggregate demand, which could be targeted by the company in a specific area. SOM is represented by the share of customers which realistically could be served by the business.

Due to the impossibility to provide the reliable and real numbers, covering all 3 customer segments of Tomatis Almaty, the TAM, SAM, and SOM will be calculated on the example of 1 sector, which has the most significant share of Tomatis Almaty customer base.

Total Available market, in this case, is represented by the total number of children with disorders in Kazakhstan. As of 2019, this number amounts to **87 000** children under the age of 18.

As Tomatis method requires the physical presence of customers, the **Serviceable available market** reflects the number of children with disorders only in Almaty city, counting more than 5000 children, more than **3500** (around 70%) from which are the children with nervous system diseases, congenital anomalies, and mental disorders.

However, as Tomatis Almaty has only one equipment and serves each client individually, the maximum number of children, which could be treated in the centre, with a

consideration of 10 hours workday without pauses, amounts for **15** children in months. This number represents the **Serviceable Obtainable market** of Tomatis Almaty.

3.5.3 Competitor analysis

As it was stated in the section "Technological factors", there are several Tomatis therapy centres in Almaty. Each of them is considered as direct competitors of Tomatis Almaty; however, only one centre works on the same equipment and has the same license, while all other Tomatis centres are the representatives of the French school of Tomatis method.

Initially, there was only one school in the Tomatis method, which was invented by Alfred Tomatis. The professor was working on his Electronic ear; however, after his death, 3 schools of Tomatis were created. Tomatis Almaty has the licence from Mozart Brain Lab., which is the official successor of Alfred Tomatis and represents the Belgian school of Tomatis.

The second one is the French school of Tomatis, was owned by Alfred Tomatis' son. After the father's death, Christian Tomatis created a Tomatis development, the largest Tomatis therapy Network. Officially, Tomatis Development has the right to use the equipment and the logo, that belong to Alfred Tomatis. However, the company decided to change the machine, by substituting the stationary Electronic Ear by the portative ones and using the wireless headphones, but this equipment doesn't provide the effect needed. The portative equipment physically cannot contain all the necessary adjustments to get the real Tomatis effect, which makes it impossible to modify the music in real-time.

Another significant disadvantage of this equipment is an inability to record the voices, which is one of the essences of the real Tomatis effect. The small gadgets can only transmit pre-recorded and pre-filtered pieces of music, which makes this method less effective. The wireless headphones cannot provide a clean sound transmission, without any interference, which benefits the listener even less. The use of modern equipment allowed Tomatis development to reduce costs and promote their services better. The equipment Solisten and TalksUp, used by the company are the most used equipment, which can be used everywhere, even without the control of therapists. The training of therapists consists

of several steps, taking 2-3 days each. The more trained is the therapist, the more features of the equipment can be used for the treatment.

In Almaty, the prices for “French” Tomatis are around 150 000 KZT for 10 days with a duration of 2 hours per day.

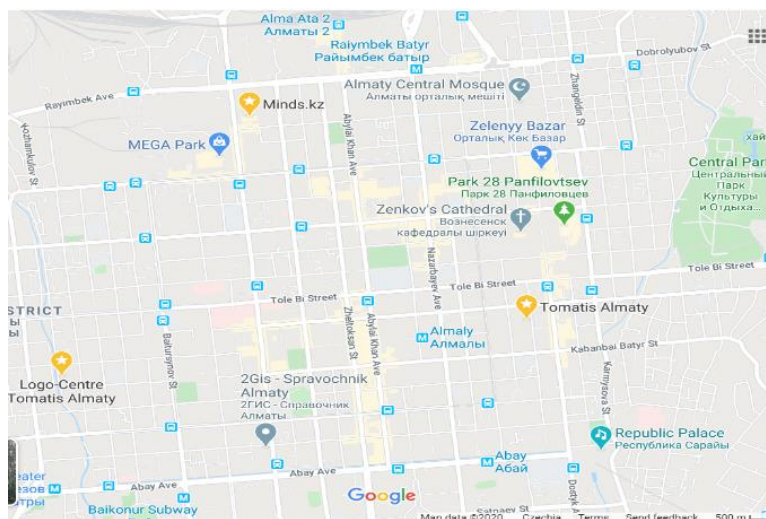
The Belgian school of Tomatis of Mozart Brain Lab uses Brain Activator – stationary equipment with an analogue signal and all needed features. Beside Tomatis Almaty, there is one centre utilising this equipment, which is considered as the primary competitor. Minds.kz was open in October 2019, the prices for the therapy are higher than in Tomatis Almaty – 9 000 KZT for one session of 2 hours. This centre also uses the mother voice as the central part of the treatment, but unlike Tomatis Almaty, which focuses on individual treatment, Minds.kz also provide the group therapy. For the children with severe disorders, Tomatis Almaty also offers a night therapy, which provides better effectiveness of the treatment, while Minds.kz doesn't have such an opportunity. The location of the centre is close to the centre, in the office building with parking places available. The existence of 2 noisy avenues nearby could be an obstacle for the therapy conducting. One advantage, then Minds.kz has over Tomatis Almaty is a more robust promotion strategy. For example, the availability of web page, a paid membership is Mozart Brain Lab, which Tomatis Almaty doesn't have, and the collaboration with a famous activist of Kazakhstan Commissioner for the Rights of the Child Aruzhan Sain, who is founder and director of “Voluntary Mercy Society” foundation.

One of the projects of “Voluntary Mercy Society” is a project “Autism can be defeated” which also provides the Belgian Tomatis therapy services but only for Foundation. All services offered to Foundation's pupils are free; however, its policy, as well as the lack of open places, make the participation in the project almost impossible for many autistic children.

The third school of the Tomatis Method is Besson of Switzerland, which was established by the Alfred Tomatis 'engineer. Besson kept the stationarity of the equipment, called Electronic Ear of Besson, as well as all needed adjustment bottoms, which makes Besson more effective than Solisten and TalksUp of Tomatis Development. The Swiss school of Tomatis is the least known, and there are no centres, using Besson of Switzerland in Almaty.

Table 5 below describes the comparison of three Tomatis Centres, Tomatis Almaty, Minds.kz and one "French school" centre Logo-centre Tomatis in Almaty. The weighted sum method with maximisation was used to compare these centres by the following parameters: equipment used (35%), price (30%), location (17,5%) and marketing (17,5%) with a maximum point of 5. The equipment used plays are one of the most critical criteria that clients are looking at while choosing the Tomatis centre. From the equipment used depends on the effectiveness of the therapy, that's why this criterion has the most significant weight. The second criterion, the customer looks at, is the price. Tomatis Almaty has the lowest price for 2 hours session – 8 000 KZT, while 2 hours session of Minds.kz and Logo-centre Tomatis Almaty is 9 000 KZT and 15 000 KZT respectively. Tomatis Almaty location is an advantage over two other centres, compared in the table, because of the infrastructure and the area around the site chosen. Minds.kz is located further from the city centre, not far away from the railway station Almaty 2. The closest subway station is 1,1 km far away, and in case the client wants to have therapy 2 times per day, which requires minimum 2 hours break in between, there is only 1 shopping mall nearby, where customers could spend the time during the break. The location of Logo-centre Tomatis Almaty is also further away from the city centre then Tomatis Almaty, in area, which can be described as problematic for car parking. However, in comparing with Minds.kz, the location of this centre is more suitable for Tomatis therapy because of the quiet residential area. The location of all 3 centres could be seen in Figure 6 below.

Figure 6 The Location of Tomatis Centres compared.



Source: Google Maps

Several criteria were used to evaluate the marketing of all three companies: availability and the design of web page, logo, the design of Instagram profile, the regularity of posts on Instagram, since nowadays it is the most prominent social media, which is used as a business platform. Minds.kz was evaluated as the best because of the well-designed web page, which is promoted with the help of Google Ads and well-looking Instagram profile. However, the posts are published rarely. The logo of the centre is simple but doesn't reflect the essence of the method. Another advantage of Minds.kz over Tomatis Almaty is the collaboration with Commissioner for the Rights of the Child Aruzhan Sain and the published information about the centre on the Mozart Brain Lab website, which is possible by the payment of MBL membership fee. Logo-centre Tomatis Almaty also has a website, but it not so attractive, neither promoted. The Instagram page of this centre updates regularly, but with no logo, neither attention on the design and attractiveness of the page. The Instagram profile of Tomatis Almaty is well designed; however, the posts could be published with better regularity. The logo of Tomatis Almaty has the dolphin in the headphones, reflecting the essence – headphones as one of the essential of Tomatis therapy and dolphin as stimulation by sounds' frequencies (mostly high). The logo is not simple, as it usually is, but memorable and suitable for the centre who is working with children.

Table 6 Competitor's analysis using weighted sum method by Maximisation approach

Weighted sum model method using Maximisation (Max. points 5)

Alternative/ Criteria	Equipment used	Price	Location	Marketing	Total
Weights	0,35	0,3	0,175	0,175	1
Tomatis Almaty	5	5	5	3	4,65
Minds.kz	5	4	4	5	4,525
Logo-centre Tomatis Almaty	3	2,5	4	3	3,025

Source: own calculations

As it could be seen, the equipment, prices and location make the competitive advantage for Tomatis Almaty over 2 other centres. However, to become more competitive and gain more customers, the centre should pay more attention to marketing. First, the opportunity to create and promote a web site should be considered by the business. Also, Tomatis Almaty should keep the well-looking design but publish more informative posts on Instagram. All marketing strategies will be described further in the next sections.

Among indirect competitors of Tomatis Almaty are the centres that are also specialising on brain stimulation with the help of the sounds. One of these non-medication and non-invasive methods is called Bio-acoustic brain correction – the technique developed in Russia which stimulates the brain by its activity, transforming the electroencephalogram of the person into the sounds, which comes back to the brain through the ear.

The method, very similar to Tomatis is the High-Frequency Therapy, which stimulates the brain with the help of specialised computer programs that transmit the sound via headphones with air and bone conduction.

Another method to stimulate the ear with the help of the sounds is ForBrain. These are the headphones, equipped with bone conduction vibrator, that stimulates the brain by the person's voice.

All these methods present in Almaty and are used by centres, such as Logoped Land and Logoped Intellect – which are the big logopaedic centres in Almaty. These centres provide a broader range of different services, such as micro polarisation, neuro-sensory-motor reflexes integration, sensory integration, visual wave therapy program, interactive metronome, brain gym, biofeedback and others.

3.5.4 Porter's 5 forces analysis

Bargaining power of buyer is medium- to- high. The customer base of Tomatis is small, and the profit of the company strongly depends on the customers' willingness to use the service provided.

Additionally, as there are many alternatives to Tomatis therapy, the customers can substitute Tomatis treatment by other options, what relates to all segments Tomatis Almaty can serve.

However, while researching all possible alternatives for disabled children, parents always try to find the best and most effective solution for their children. The internet allows parents to compare all possible options from the perspective of price and effectiveness. In essence, this gives an advantage for Tomatis Almaty, as while conducting the research, the parents share the experience and become more informed about the effectiveness of the Belgian school of Tomatis therapy. So, the customers of Tomatis Almaty value the quality and reliability of the service provided and are willing to pay more for this service.

Nevertheless, the company still should enforce its reputation, reach more customers and enhance their satisfaction, especially within the other 2 segments, defined in the section “Market Research”. The business not only focuses on the quality of the services but also sets the competitive price, which will help to expand the customer base and build a good company’s reputation.

Bargaining power of supplier of Tomatis Almaty is high. The focus of Tomatis Almaty is to provide high-quality services, and using specific equipment is essential for the business. As many customers demand the use of the Belgian equipment, which the company uses, it could be considered as a unique selling proposition of the centre. The only supplier for this kind of machinery is the Belgian Mozart Brain Lab organisation, thus, even if the Mozart Brain Lab will increase the price for its equipment, Tomatis Almaty will not substitute the supplier in case of the centre's expansion. Other suppliers, such as toy or stationery shops, are not significant and don't have any power, as Tomatis Almaty purchases it in different stores.

The threat of new entrance is medium.

Tomatis therapy is a service, focusing on individual treatment; thus, this industry cannot capture the economies of scale. However, the entrance requires a capital investment, and since these kinds of rehabilitation centres are open by parents of children with disabilities or psychologists and speech therapists, the amount of the investment to enter the market is relatively high for them. However, the purchase of the equipment is not enough to enter the industry, as the supplier doesn't allow to purchase the machine without a certificate, issued by the organisation, proving the training completion. Thereby, the cost of training should also be included in the amount of capital investments. The French school of Tomatis mandates the medicine diploma to be able to pass the course, while the Belgian school of

Tomatis doesn't require high medical education as the training of Mozart Brain Lab are more prolonged and more profound. Thus, there is no need of cumulative experience to enter the market. Nevertheless, MBL requires further advanced education – at least once in two years – to keep the license, what should be considered while entering the industry. Moreover, the switching cost of changing the centre, providing the same service is relatively low, which makes the industry attractive for new entrants and more competitive within existing players. Additionally, as it was stated in the section "Political factors" in PEST analysis, the government provided the opportunity for small business to grow, by the cancellation of the income tax duty for 3 years, what increases the threat of new entrants.

The threat of substitutes is medium- to- high. As it was stated in the "Technological factors" in PEST analysis, there are many approaches to treat the children with disorders, including the methods based on the sound stimulation. While some approaches are used in complex, others can substitute the Tomatis method in disabled children's treatment. Among these approaches belong to bio-acoustic brain correction and all indirect competitors described in "Competitors analysis".

As for the treatment of adults, Tomatis treatment can be easily substituted by medicine, psychologists and other approaches. The language programs of the Tomatis method could be replaced by the language school and other integration methods, while the corresponding training and different approaches could be a substitution for vocal skills improvement. However, the Tomatis method works in different directions, providing the psycho-emotional, physiological and pedagogical improvements and benefiting the customer with more positive side-effects. Thus, the switching cost of choosing the substitute services, regarding the time and money spent, is high.

Intra industry rivalry, which is influenced by other forces, is medium- to- high. As it was stated before in "Competitors analysis" there are many competitors, which make the intense industry rivalry.

However, the services are differentiated, since the competitors could be divided into 3 subgroups: direct using the same equipment, direct using different equipment and indirect competitors. Thus, the switching cost of customer varies with the degree of competition. The switching cost for the direct competitor using the same machine is low, for ones, which are using the different equipment is medium, since the quality of services provided

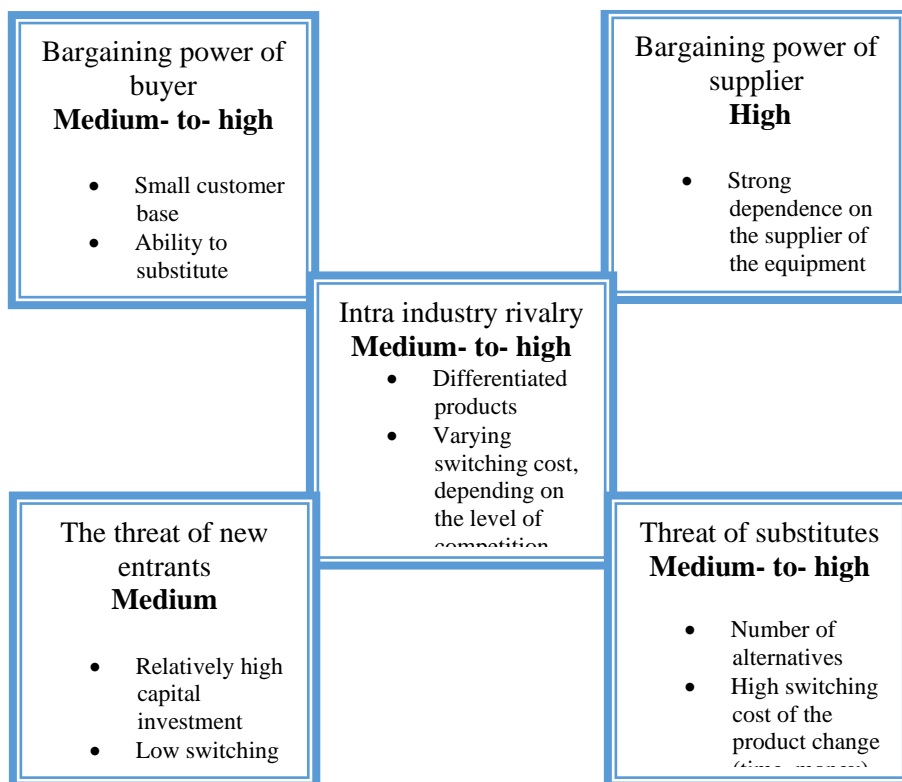
is significantly different, while the average prices are even higher. For indirect competitors, the switching cost of the customer is high, since, as it was described in "threats of substitutes", Tomatis method not only provides the high-quality treatment but, also, saves time and money of customers, benefiting them with positive side effects, such as emotional, physiological, motor and cognitive improvements.

Despite the presence of several rivals, the main competitor of Tomatis Almaty is Minds.kz, which is using the same equipment. Both centres are the equal size and have the fair market share; however, the strategic stakes vary – while Minds.kz has a more aggressive promotion, Tomatis Almaty charges the lower prices.

All these factors and forces, putting together, indicate the intensity of the rivalry, and therefore, the lower profitability of the industry. However, as it was explained in the section "Competitor analysis", Tomatis Almaty has a competitive advantage over its rivals, and the right chosen strategies will help the company to build a superior performance and enhance its ability to reach more customers and generate profit.

The summary of the analysis is provided in Figure 7 below.

Figure 7 Porter's 5 forces analysis



Source: own processing

3.6 SWOT analysis

Strengths: Among the main strengths of Tomatis Almaty is the equipment used, which allows the use of all necessary features and adjust the equipment individually for each customer. Another advantage of this equipment is the possibility to record the voices and use them in the treatment, which plays a crucial role for customers while choosing the Tomatis centre. Another strength of Tomatis Almaty is the price, which is the lowest among all existing competitors, which with a combination of the convenient location gives the centre the competitive advantage over its rivals. Additionally, the working hours of the centre are adapted to customer convenience. However, since Tomatis Almaty has only one equipment, the therapy hours are discussed and reserved in advance. Furthermore, the previous experience and existing regular customer base compose another strength of Tomatis Almaty.

Weaknesses: One of the biggest weakness of Tomatis Almaty is marketing, which would help the centre to introduce the method for all the segments and expand the customer base. Another weakness is the name of the centre, which is very similar to the name of the competitor. Even if the centre has its unique logo, the similarity of the names could confuse the potential customers. Thus, the centre should create a brand with a unique and memorable name that will reflect the operation of the company. Despite the lowest price, the fee for the therapy is not affordable for the low-class customers, which compose another weakness for Tomatis Almaty, with which the company overcomes by proposing the discounts for customers and asking them to record a video review about the results from the listening. Additionally, rebates can be gained by helping the centre to expand the customer base.

Opportunities: One of the opportunities of the centre is the governmental decision of income tax exemption, which will help to centre to grow. As the centre has a competitive advantage over its competitors, the wish of the parents to choose the best centre where their children will be treated is a big opportunity for Tomatis Almaty. Also, the broad-mindedness of people and the wish to improve their quality of life give another chance for success, as Tomatis Almaty is the innovative, safe, non-invasive and non-medication method of treatment and learning. In particular, the therapy saves the time and money of

the customers. After creating a reliable brand name and expansion of the customer base, the company has an opportunity to grow and add other services to the portfolio. One of the services, which can be considered is to offer dog therapy for clients with mental and cognitive disorders.

Threats: intense rivalry and the introduction of substitutes is one of the most significant risks of Tomatis Almaty, which the company can avoid by the strong marketing campaign, which will reinforce the strengths of the centre and expand the company's customer base. The inflation and devaluation of currency compose other threats to the company. The increase in the price level could force the company to increase the price, which is one of the company's competitive advantages or decrease the customers' ability to pay the service fee. The devaluation of the currency posts the threat for the centre in terms of expansion – as the supplier of Tomatis Almaty is the Belgian organisation, with a purchase of additional equipment or further training, the high exchange rate with EUR will increase the value of investments and thus, may affect the company's profitability and savings. Another threat for Tomatis Almaty is the lack of trust and the hesitation of people to try the innovative approach, which could be overcome by sharing the review from existing customers. One more threat is the unregular intensity of demand, as the break between the treatment courses is 6-8 weeks and most of the existing customers visit the therapy one after another, the demand intensity varies every 1,5-2 months. For balancing the monthly performance and increase the operation during low-demand months, the customer base should be expanded, and a strong marketing strategy should be developed.

The full SWOT analysis with the proposed strategies is shown in table 6 below.

Table 7 Extended SWOT analysis

	<p>Strengths:</p> <ol style="list-style-type: none"> 1) High quality equipment 2) Location 3) Existence of customer base 4) Experience 5) Price 6) Individual approach 7) Working time adapted to the customer 	<p>Weaknesses:</p> <ol style="list-style-type: none"> 1) Not developed marketing 2) Similarity of centre name with one of the competitors 3) Lack of promotion of services aside from children treatment 4) Current customer base is not broad 5) High fee for the low-class customers
<p>Opportunities:</p> <ol style="list-style-type: none"> 1) Income tax exemption 2) The wish of people to improve the quality of their life 4) The wish of parents to choose the best treatment for children 5) Services range expansion 	<p>SO strategies</p> <p>S1,2,5,6,7O4 Use of the main strengths to deliver the highest quality for adequate price to satisfy the parents expectation</p>	<p>WO strategies</p> <p>W3O2 Create a strong promotion based on safety and innovativeness, using the desire of people to improve the quality of life</p> <p>W2O3 Create a unique brand and expand the services range</p>
	<p>S1,5,6, W1,2, O1,5 Use the main strengths, create a strong brand name and promotion, while using the opportunity provided by the government for faster growth and the services range expansion</p>	
<p>Threats:</p> <ol style="list-style-type: none"> 1) Intense rivalry 2) Inflation (inability of customers to pay the fee) 3) Devaluation of currency 4) Introduction of substitutes 5) Hesitation of people to try innovative approaches, lack of trust 6) Unregular intensity of demand 	<p>ST strategies</p> <p>S3,4T5 Use the personal experience and collect the review from existing customers to prove the efficiency of the method</p> <p>S1,2,4,5,6T6 Use the strengths to expand the customer base and thus, provide the regularity and intensiveness of demand</p> <p>S1-7T1,5 Use the main strengths to overcome the rivalry and substitutes</p>	<p>WT strategies</p> <p>W1T1 Create a strong marketing strategy to gain the biggest market share</p> <p>W3T5 Promote the services to all the segments to introduce the existence of the approach</p> <p>W4T6 Expand the customer base to have the regular intensity of demand</p> <p>W5T2,5 Offer discounts for the customers in return of the video review about the results from the therapy</p>

Source: Own processing

3.7 Business strategy

As the company's competitive strategy, the differentiation strategy was chosen. As it was discussed in Competitor Analysis and SWOT analysis, the company differs from its competitors not only by the lowest prices but also, by the unique value the company proposes. From the perspective of parents, who have children with disorders, the most valued difference among most competitors is the high-quality equipment, which is essential for conducting this therapy. Another uniqueness of Tomatis Almaty is the individual approach and the possibility to offer night therapy, which with a combination of lower prices differs the company from its main competitor Minds.kz. Additionally, Tomatis Almaty does not charge any fees for the recording of voices, listening tests, and consultations for its customers.

The fee of treatment, according to Tomatis method, is based on the average price, charged for treatment of children with disorders in Almaty, accounting for 4000-5000 KZT per hour. Thus, to provide an opportunity of treatment to as many children as possible, the decision not to charge the higher price was made by Tomatis Almaty.

As Tomatis Almaty has 3 customer segments, the differentiation strategy is the best fit, since it allows the company to have a broad market scope. From the perspective of customers, who use the method of Tomatis for themselves, i.e. treatment and pedagogical programs, this method is unique, safe and innovative, as it uses only the music to stimulate the brain. Furthermore, by listening to the Tomatis audio-trainings, the customer benefits itself in several ways, which differ the method from other alternatives – the music has a positive effect on nervous, limbic and endocrine systems and overall development of cognitive skills, what helps the customers to improve well-being comprehensively.

For these 2 segments, the approach of Tomatis might be costly, but since it has several positive side effects, Tomatis method, being an innovative approach, saves time and money of the customers.

Thus, the strategy of Tomatis Almaty is not only based on the uniqueness of the method used for treatment but also based on price, giving Tomatis Almaty the competitive advantage over its direct and indirect competitors.

As it was described in "SWOT analysis" to meet the market potential, expand the customer base and provide itself with a regular profit from services, the powerful marketing strategy

should be built by Tomatis Almaty. For showing the effectiveness of the method, the reviews and recommendations from existing customers should be collected and used as a part of the strategy. Additionally, to differ by the name from one of the competitors and not make confusion to customers, the own brand name must be created by the centre.

The use of the company's strengths, the strong marketing strategy and opportunity from the government side of income tax payment exemption will provide the centre with a fast growth, which in the future could lead to the expansion of the range of the services provided.

3.8 Business model

Tomatis Almaty is a centre which provides the services of Tomatis therapy. The value proposition of the centre is the non-medication, non-invasive treatment – the sound frequencies stimulation of the brain. The uniqueness of the centre is that it delivers its services with the use of Belgian equipment, which is considered as the best equipment for conducting a Tomatis therapy. Additionally, Tomatis Almaty works only on an individual basis and uses the customer mother's voice in its programs. Tomatis Almaty provides therapy services for children with disabilities and disorders, i.e. autism, speech disorders, down syndrome, cerebral palsy. The therapy is also popular among adults, it proved its efficiency in the well-being improvement, and is commonly used among seniors and pregnant ladies, as well as in the treatment of psychological and physiological problems, such as depression, tinnitus, Meniere's disease, multiple sclerosis, motor skills disorders and others. Furthermore, the method of Tomatis is an innovative approach for the developing the cognitive skills and for other pedagogical goals – the listening sessions of the Tomatis method improve the attention and concentration, memory, help in the foreign languages learning, as well as in the vocal skills development.

The listening programs for each customer of Tomatis Almaty are built individually, according to the needs or problems with which the customer came. The programs are created based on listening tests and consultations. For children, who cannot pass the listening test, the programs are written according to the questionnaires, which parents are asked to fill and the consultations. During and after the course of therapy, the therapist of Tomatis Almaty communicates with the customers and consult them for making necessary corrections in the future program if needed. To communicate with a customer, the face-to-

face and WhatsApp social media are used. These channels, as well as Instagram social media, third parties and word of mouth, are used to introduce this method for the potential customer. Additionally, the web site will be created in the future to reach new customers and promote the centre with the help of Google Ads.

Besides the normal-during a day services, Tomatis Almaty additionally provides the possibility of night therapy, which boosts and enhances the results of children, who have severe disorders, from where the business has an additional revenue. Additionally, some customers have a consultation and pass the listening test without taking the further therapy, in this case, the consultation is paid, so Tomatis Almaty has a small share of the revenue from consultations as well.

Providing service, such as Tomatis therapy includes several vital activities. One of these activities is continuous education, to expand the knowledge and prolong the licence, as one of the requirements of Mozart Brain Lab, which equipment is used by Tomatis Almaty and who issues the certificates for therapy conducting, is that the obligation of each therapist to pass the further training or visit the conferences at least once in two years. The individual approach is essential for Tomatis Almaty, so each program is written individually based on preceding consultations and needs of each client of Tomatis Almaty. So being in constant touch with customer is also one of the business key activities, as the therapists need to know about the results and reactions from the therapy and adjust the program if it is necessary. Another critical activity for the business is marketing – as currently, most of the clients of Tomatis Almaty are the children with disabilities, the centre's essential activity is to introduce the method for other segments and expand its customer base.

Besides the licence and equipment, the other assets, such as additional bone vibrators, are needed to provide high-quality service, from which the customer will have a great experience. As the equipment is not portable, the listening takes part in the office, which is equipped with furniture and activities, that will occupy the customers during a 2 hours session and make it more interesting. The activities for children include the kinetic sand table, sensory kits, balance board, LEGO constructors, puzzles and other developmental toys, while older children and adults can be occupied by different types of arts and crafts.

The most important partner of the business is the Mozart Brain Lab organization, which supplies the equipment and conducts the training for the present and future therapists.

Additionally, MBL has the worldwide therapist's network, which benefits not only therapists, who can share the knowledge and experience, but also the customers, who can find the closest centre to their city of residence. Furthermore, Tomatis Almaty creates the alliances with non-competing centres to introduce the therapy for people and expand the customer base. The other partner of the business is the landlord, from which the centre rents its office enable the services providing. The cost structure of Tomatis Almaty includes not only the rent costs but also the costs associating with further training, i.e. training fee, flight tickets and accommodation, marketing costs and the costs appearing with the purchase of complementary assets, such as toys, office supplies and other.

Table 8 Business Model Canvas

Key partners <ul style="list-style-type: none"> -Mozart Brain Lab -Office landlord -Strategic alliances 	Key activities <ul style="list-style-type: none"> -Additional trainings - Writing the individual programs and communication with customers -Channels management 	Value propositions <ul style="list-style-type: none"> -The use of stationary Belgian equipment -Individual approach -Effective, non-medical, non-invasive treatment -Innovative approach for cognitive, language and vocal skills improvement 	Customer relationships <ul style="list-style-type: none"> Dedicated personal assistance 	Customer segments <ul style="list-style-type: none"> -Children with disabilities and different types of disorders - Adults and seniors with psycho-emotional and physiological problems - Young people and adults, who want to improve their cognitive, language and vocal skills
	Key resources <ul style="list-style-type: none"> -High-quality Belgian equipment - Additional equipment accessories -Therapist license - Financial capital - Centre's property (furniture, sensory kits) - Other assets for activities during the therapy (toys, art and crafts, office supplies) 		Distribution channels <ul style="list-style-type: none"> -Social media (Instagram, WhatsApp) - Face-to-face communication - Third parties - Website -Word of mouth 	
Cost structure <ul style="list-style-type: none"> -Rent -Marketing costs -Purchase of additional assets (toys, office supplies) -Training fees -Fly tickets 			Revenue streams <ul style="list-style-type: none"> -Revenue from services (during a day) - Revenue from night therapy for children with disorders -Consultation without further therapy fee 	

Source: own processing

3.9 Marketing Plan

3.9.1 STP

As the method of brain stimulation according to Tomatis approach has a broad range of application, the whole customer range of the centre can be divided into 3 segments, as it was described in the section "Market research".

The first segment, which so far is considered as the biggest one, represent the parents, who are seeking to treat the children with different types of disorders. Thus, the first target market is people, married or divorced, 28+ years old with medium-to-high income. The biggest motivation for these people is to find the best treatment solution, which will help their children in development. Thus, they do as much as they can to treat a child and are looking for the most effective approaches, which they could utilise in a complex. When choosing the approaches, they conduct their research or collect the reviews and recommendation from other parents to give the child the best treatment possible.

Thereby, the position of the company in the minds of this segment is "the Tomatis therapy centre, using the best and high-quality equipment, charging the lowest price in the city and doing the treatment only individually, with a possibility of night therapy if necessary".

The second way of utilising the method of Tomatis is the treatment of psycho-emotional and physiological problems. The centre will target people 25+ years old, medium-to-high income, single or married, with or without children, who wants to improve their well-being naturally. The value of this segment is the innovation and effectiveness of the method. The positioning of a company is "the centre, conducting safe, non-invasive, non-medication therapy, by utilising bio-acoustic brain stimulation". As it was stated earlier in "Business strategy", since the Tomatis method is based on the brain stimulation, it has several side effects, which could be beneficial for the customers.

The segment represents the people, 20+ years old, single or married with high income, who do not have any health problems, but they are utilising the method as pedagogical training. They value the constant improvements and are willing to pay more for the innovativeness and effectiveness of the method. The company should create the image of the minds of the customers, corresponding to the statement "Innovative and natural way for learning and improvements". As in the case with other segments, the customers who are utilising the

method for pedagogical training are benefiting themselves by positive effects, i.e. calming and emotional stability and well-being improvements.

Tomatis therapy charges the standard price for all kinds of treatment, amounting 8000 KZT for 2 hours session. The pricing strategy is built on a vision of the company "healthy society where people feel happy and respected, realise their fullest potential and have equal chances to develop their intellectual, social and physical abilities". The company charges the fee available for each of its customer segment, to cover the widest audience possible but at the same time to be financially capable and ensure the profitability of the centre.

However, while the price charged is considered as "standard" or even minimal for treatment of children with disorders, it could be above average for other two segments, as the method is divided into several sessions and courses and the price is accumulating with each session taken. However, as it was mentioned earlier, the centre is utilising differentiation strategy, providing the unique services and attract the customers who are willing to pay more for effectiveness and innovativeness of the method.

The purpose of the marketing strategy is to maintain the positive image of the company and build long-term relationships with the customers. As it is known from SWOT analysis, the main weakness of the company is poor marketing. During the first few years, the company should work on the promotion and expansion of the customer base and building a sharp brand image. Thus, the goals of a marketing plan are the following:

- Expand the customer base among the first segment
- Introduce the method for the segments that are not widely served yet
- Create a regular demand with a minimum of 8 customers each month

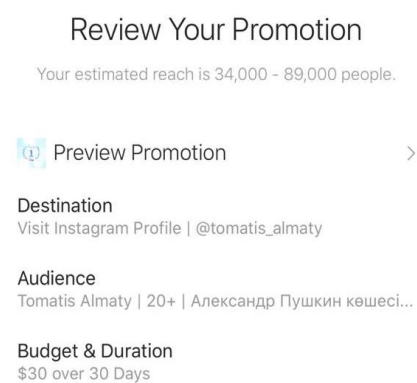
To avoid the similarity in the names of Tomatis Almaty and one of the competitors and confusions from customers prospective, the centre should consider the name change. The company should think about the name, reflecting the activity of the company, which at the same time will be unique and memorable. With the change of the brand name, the logo of the company might change as well, however, currently, the centre has its brand colours and logo, which already have created the particular image about the centre in the customers' minds and allow for differing the centre from its competitors. The Instagram page, as well as all banners and flyers used to promote the centre, are designed in the blue colours, while

the centre's current logo illustrates the dolphin in the headphones, showing up from waves. This logo has its meaning and associations – the dolphin represents the high frequencies sounds, produced by these animals, similarly, as the Tomatis method uses them in its therapy. The headphones on the dolphin represent one of the main attributes of Tomatis therapy, and the waves are indicating the physical property of sound, also pointing out the meaning of the therapy. Regardless that many modern logos are minimalistic, the decision to design a colourful and illustrative logo was made to attract the attention, be memorable and use the dolphin illustration, evoking positive emotions, as an indicator of friendly environment. Thus, blue shades and the dolphin in headphones on the company's logo should continue to be used by the centre to keep the image in the minds of the customers. The logo and Instagram profile could be found in Appendix 2.

3.9.2 Advertising and Promotion

To achieve the goals, the marketing of the company should be strengthened. The several channels could be utilised by the centre to promote and advertise the services. The first channel of centre's promotion is its Instagram profile, which is already used by the company to provide the information, communicate with customers and attract new ones, by setting the hashtags and following the potential customers. Currently, the paid promotion is not utilised by Tomatis Almaty but should be considered as an option of reaching and targeting new customers from all company's segments. Instagram, nowadays, being the most popular social media and the biggest platform for promoting businesses is an excellent opportunity for the centre to monetise the profile. The estimated daily reach on this platform accounts for 34 000 – 89 000 people with a budget of 1 USD per day. By utilising this opportunity and setting the right target audience, the method can be introduced for these potential customers, which Tomatis Almaty currently is not able to reach.

Figure 8 Instagram estimated reach



Source: Instagram

The second promotion channel is a website, that company should create to promote the centre and provide the customer with an opportunity to find the information about the centre not only on Instagram but also in the global search engine, such as Google. The website should be created after the new name of the company will be chosen. To promote the webpage and increase the number of customers of Tomatis Almaty, the paid promotion, using the keywords on Google Ads will be used.

Additionally, the centre spreads the advertising banners to all possible places with a high density of children with disorders, such as inclusive kindergartens and schools, speech therapists, neuropathologists' practices, specific sports sections and others. The centre also should create alliances and cooperation with other specialists to grow and expand the customer bases together. These channels are useful in introducing the method for 2 segments, which do not have a significant share among existing customers of Tomatis Almaty. The company can introduce the method for language schools, musical pedagogues, early developmental centres, psychologists and other specialists and even doctors, who could suggest the method of Tomatis to their customers.

As non-paid channels, the centre utilises the word of mouth and direct selling by the owners of the centre and its customers, which give the reviews and recommendations about the centre to other parents interested in this service. The customers from Kazakhstan, served in Belgium, could discover the availability of Tomatis centre in Almaty from local therapists. Also, the opportunity of becoming the member of MBL network has to be utilised by the company, as this membership not only gives a chance to be an official representative of the network but also get the newsletters with the latest information about MBL's researches and studies, as well as benefits and discounts for further education.

Tomatis Almaty encourages its customers, who recommend and advertise the centre to other people, by giving a discount of 10% with each newcomer. Additionally, the centre gives discounts up to 30% in honour of some holidays, such as Tomatis Almaty Birthday, or as a centre's action to boost the demand.

Table 9 Marketing schedule for the year 2020

	Rebranding and website creation	Personal selling	Advertising	Direct Marketing (1-month promotion)	Sales Promotion (discounts)
April					
May				Instagram Ads	
June				Google Ads	10%
July					
August					
September					
October				Instagram Ads	
November				Google Ads	
December					20%

Source: Own processing

By utilising all the channels mentioned above, Tomatis Almaty will expand the customer base and will be able to provide itself with the regular demand for the services. However, to assess the efficiency of all the channels, the centre should follow and measure the results and adjust the utilisation of some channels in case of necessity.

The centre can assess the efficiency by using the following KPIs:

- Sales revenue
- Monthly demand
- The number of customers in the centre can serve in one month
- The number of new-coming clients
- The channel from where the customer found the centre
- The customer lifetime value
- Activity on Instagram page
- ROI
- Organic search
- Number of customers who were interested in therapy but did not come yet
- Number of referrals

3.10 Financial Plan

3.10.1 Sales forecast

Before preparing the pro forma Financial Statement, the Financial plan requires the sales forecast and further gross margin calculation to assess if the business will be able to cover all its costs. Table 9 below represents the monthly sales forecast for the year 2020. The sales units are represented by the total monthly session taken, while unit cost refers to a cost that company pays to provide the 2-hours session. The sales were projected based on the past year experience; however, the first two months of the year represents the actual sales of the company and further 2 months sales were calculated, considering the current global situation, when the small and medium enterprises are temporary closing. As during the first year, the sales peak is assumed to be in summer, with a gradual decrease in autumn.

Table 10 Sales forecast for the year 2020

	Sales units	Unit price	Sales	Unit cost	COGS	Gross Margin
Jan	45	8000	360 000	2000	90 000	270 000
Feb	38	8000	304 000	2000	76 000	228 000
March	40	8000	320 000	2000	80 000	240 000
April	55	8000	440 000	2000	110 000	330 000
May	83	8000	664 000	2000	166 000	498 000
June	78	8000	624 000	2000	156 000	468 000
July	88	8000	704 000	2000	176 000	528 000
August	90	8000	720 000	2000	180 000	540 000
September	70	8000	560 000	2000	140 000	420 000
October	55	8000	440 000	2000	110 000	330 000
November	60	8000	480 000	2000	120 000	360 000
December	57	8000	456 000	2000	114 000	342 000
Total	759		6 072 000		1 518 000	4 554 000
						75%

Source: own processing

Table 10 depicts the forecasted quarterly sales for 2021 and 2022 with a gradual and constant increase in the centre's sales. Currently, in average, the business serves 4 customers in months, while with the help of marketing strategy, the customer base of Tomatis Almaty will grow, amounting, in average, 8 customers each month in 2021 and 11 customers in 2022. All the sales forecasts, projected above, represent the slowest growth case scenario, considering the previous experience of Tomatis Almaty. However, as the centre becomes more and more known and already has its reputation, the actual sales of the company might significantly differ from the projected numbers. Nevertheless, these forecasts should be taken as minimum plan to achieve and with which the centre could compare its growth and performance.

Table 11 Quarterly sales forecast for years 2021 and 2022

	Sales units	Unit price	Sales	Unit cost	COGS	Gross Margin
1 quarter 2021	220	8000	1 760 000	2000	440 000	1 320 000
2 quarter 2021	243	8000	1 944 000	2000	486 000	1 458 000
3 quarter 2021	257	8000	2 056 000	2000	514 000	1 542 000
4 quarter 2021	265	8000	2 120 000	2000	530 000	1 590 000
Total 2021	985		7 880 000		1 970 000	5 910 000
1 quarter 2022	280	8000	2 240 000	2000	560 000	1 680 000
2 quarter 2022	300	8000	2 400 000	2000	600 000	1 800 000
3 quarter 2022	315	8000	2 520 000	2000	630 000	1 890 000
4 quarter 2022	355	8000	2 840 000	2000	710 000	2 130 000
Total 2022	1250		10 000 000		2 500 000	7 500 000

Source: Own processing

3.10.2 Expenses budget

The second step of the financial plan of Tomatis Almaty is a creation of the expense budget. All the following costs are considered as fixed, as they do not depend on the number of sessions provided by the centre. Tomatis rents the office in the centre of Almaty city at the cost of 75 000 KZT per month and the monthly cost of 10 000 for utilities. As Tomatis therapy requires the use of equipment, the other expense, which should be

considered is a depreciation expense, with an initial price of 4 900 000KZT and 10-year useful life. It should be noticed that internet costs are not included in the expense budget as the use of the internet is forbidden during the listening; however, the expense on a mobile phone is included in the company's expense budget. As it was stated in the section "Political factors", the small and medium businesses with an entrepreneurial legal form are exempted from income tax payment. However, the compulsory contributions of 35 7000 for Social Medical Insurance, 17 856 for Social contributions and 51 000 for pension contribution are still needed to be paid regularly, which for the entrepreneurs who have the patent-based taxation system is once a year. Another group of expenses paid by the centre are the expenses of further education in Belgium, as the certificate requires the training at least once in two years.

Furthermore, to become a member of the MBL network, the centre should yearly pay the fee of 250 EUR. The marketing expenses are based on the Marketing plan, which is described earlier and include the expenses for online promotion on Google and Instagram. Other expenses included in the budget refer to the expenses for the purchase of toys and art kids for children.

Table 12 Year expense budget

Expense name	Annual amount (KZT)
Rent	900 000 KZT
Depreciation	1000 EUR (\approx 490 000 KZT)
Compulsory medical insurance	35 700 KZT
Compulsory contributions	68 856 KZT
Utilities	120 000 KZT
Mobile phone	36 000 KZT
Travel expenses	200 000 KZT
Education expenses	350 EUR (\approx 171 500 KZT)
Accommodation expenses	70 000 KZT
Marketing expenses	75 000 KZT
MBL network fee	250 EUR (\approx 122 500 KZT)
Other expenses	30 000 KZT

Source: Own processing

3.10.3 Pro- forma Cash Flow Statement

To the tables below represent the cash flow forecast of Tomatis Almaty for 3 years. First-year cash flow forecast is done monthly in thousands of KZT and is summarised in Table 12, while Table 13 reflects the annual forecasts for the next 2 years (2021 and 2022). The projection includes the inflow in the form of revenue from sales, while outflows include all cash operating and investing expenses, occurring in a month. Other expenses cover the expenses, which are not occurring regularly, i.e. expenses on marketing, travel, accommodation and education expenses, compulsory contributions or purchase of office supplies, art kits and toys.

Table 13 Monthly Pro-forma cash flow for 2020 (in thousands KZT)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Inflows												
Sales Revenue	360	304	320	440	664	624	704	720	560	440	480	456
Total inflows	360	304	320	440	664	624	704	720	560	440	480	456
Outflows												
COGS	90	76	80	110	166	156	176	180	140	110	120	114
Rent	75	75	75	75	75	75	75	75	75	75	75	75
Utilities	13	13	13	13	13	13	13	13	13	13	13	13
Other expenses	10			10	13,38	144,8			441,5	13,38	22,3	104,556
PPE purchase				35				30				
Total outflows	188	164	168	243	267,4	388,8	264	298	669,5	211,38	230,3	306,556
Beginning Balance		172	312	464	661	1058	1293	1733	2155	2045,3	2273,9	2523,64
Ending Balance	172	312	464	661	1058	1293	1733	2155	2045	2273,9	2523,6	2673,08

Source: Own processing

Table 14 Pro-forma cash flow statement for 2021 and 2022

	2021	2022
Inflows		
Sales Revenue	7 880 000	10 000 000
Total inflows	7 880 000	10 000 000
Outflows		
COGS	1 970 000	2 500 000
Depreciation	490 000	490 000
Rent	900 000	900 000
Utilities	156 000	156 000
Other expenses	1 320 000	1 320 000
PPE purchase		4 900 000
Total outflows	4 836 000	10 266 000
Beginning Balance	2 673 084	5 717 084
Ending Balance	5 717 084	5 451 084

Source: Own processing

3.10.4 Income Statement

After all, inflows and outflows were calculated, the Pro-forma income statement can be built to see the company's performance and profitability after occurring of all cash and non-cash expenses.

Table 15 Income statement forecast for 3 years

	2020	2021	2022
Sales revenue	6 072 000	7 880 000	10 000 000
COGS	1 518 000	1 970 000	2 500 000
Gross profit	4 554 000	5 910 000	7 500 000
Depreciation expense	490 000	490 000	490 000
Rent expense	900 000	900 000	900 000
Utility expenses	156 000	156 000	156 000
Other expenses	682 336	1 320 000	1 320 000
Net Profit	2 325 664	3 044 000	4 634 000

Source: Own processing

Table 14 depicts the net profit forecasts for the three following years, by comparing which, the company's growth can be observed from year to year. All expenses, included in the item "other expenses" are summarised in the section Expense budget, described above. The income tax is not included in the expense budget, as the legal form of a company is individual entrepreneurship with a patent taxation system, which is exempted from the income tax payment for three years (1.1.2020-1.1.2023).

3.10.5 Balance Sheet

The Pro-forma statement of Financial position on 31st of December 2020, which is reflected in Table 14, summarises the main items, that are used by the entity. As all the transactions, occurring throughout the year are paid in cash and no loans were taken for the start-up investments, the company does not have any current, neither long term liabilities, that should be paid.

Table 16 Pro-forma Balance Sheet on 31.12.2020

<u>FIXED ASSETS</u>		<u>EQUITY</u>	
Equipment	4 900 000	Owner's Equity	7 101 420
Accumulated depreciation	(980 000)	Profit from current year	2 325 664
Equipment net	3 920 000	Total Equity	9 427 084
Furniture	150 000		
Certificate	2 634 000		
Total fixed assets	6 704 000		
<u>CURRENT ASSETS</u>		<u>LIABILITIES</u>	
Cash	2 673 084	Income tax	0
Inventory	50 000		
Total current assets	2 723 084		
TOTAL ASSETS	9 427 084	TOTAL EQUITY+ LIABILITIES	9 427 084

Source: Own processing

3.10.6 Break-Even analysis

To assess how many listening sessions should be provided by the company to cover all its costs, the break-even point should be calculated. The contribution margin of Tomatis Almaty is equal to 6000 KZT. This number was calculated by subtraction of the variable cost per unit from selling price per unit. All fixed costs are listed in the expense budget and total to 2 319 556 KZT in one year.

Thus, the BEP is calculated by the following:

- $319\ 556 / 6000 = 387$ units per year
- $387 / 12 = 32,25$ units per months

As Tomatis therapy is conducted in courses and the average number of sessions in 1 course is 10 sessions (10 units), 3-4 customers should be served in one month to cover all the occurring expenses without any loss for the company.

3.10.7 Profitability analysis

- Gross Profit Margin = $4\ 554\ 000 / 6\ 072\ 000 = 0,75$

Gross profit margin refers to the amount of money left from sales after deducting the cost of goods sold.

- Net Profit Margin = $2\ 325\ 664 / 6\ 072\ 000 = 0,38$

Net profit margin shows that 38% of the company's revenue left after all expenses were paid. As Tomatis Almaty does not pay any interest and is exempted from the income tax, the net profit margin equals to operating profit margin.

- ROE = $2\ 325\ 664 / 9\ 427\ 084 = 0,25$

Since on the date of 31.12.2020, Tomatis Almaty has no debts and other liabilities, the ROE of the company equals to ROA, meaning that from every 1KZT from company's assets, that were financed from the owner's equity, the company will generate 25KZT of its profit.

- $ROI = 2\,325\,664 / 6\,976\,000 = 0,33$

As the investment cost number, the amount, paid for education in Belgium and equipment was taken and converted to the local currency. The return in an investment indicates how efficient the investment is used to generate the profit, meaning that the profit is generated by 33% of investment cost. Also, it is good to know the **payback period** of the investment, which could be calculated as $1 / 0,33 = 3$, which means that the company's profit will fully cover the total cost of an investment in 3 years.

3.11 Risk Analysis

For ensuring the future wealth and profitability of all start-up and small businesses, the potential risks should be identified and assessed, and the specific action to mitigate these risks should be created.

Tomatis Almaty, during its operation, might face several risks:

- The risk of poor marketing

Not strong-enough marketing strategy represents the highest risk for the company's profitability. As it could be observed in sales forecasts and break-even analysis, during the first year of the company's existence, the centre was operating at the point, where all costs were paid but at the same time, the company was not able to generate the profit due to the weak customer base, which in its term was leading to the insufficient demand.

- The risk of insufficient demand

For eliminating the risk of insufficient or unregular demand, all possible marketing channels must be used by the company. The marketing strategy should set the goal of expansion of the customer base among 3 company's segments and by applying the differentiation strategy, the company should use every chance to introduce the method for a potential customer.

- Technical issues

As Tomatis Almaty is currently operating using only one equipment, the technical issues might also be a risk for the centre. In the worst-case scenario, the equipment should be sent back to Belgium or replaced by the new one, which would lead not only to the additional expenses but also to the loss of time and inability of a company to generate the profit. The less harmful scenario could be the technical issue, that could be solved remotely but also

requires some time and postponement of sessions. Furthermore, as Tomatis Almaty works with children, the small breakage of the equipment, i.e. headphones, may occur during operating of the centre. To mitigate this risk, the first and smooth action requires the continuous check the integrity and serviceability of the equipment after each session. The new headphones were already purchased by the centre, while the machinery used to modify and filter the sounds should be purchased as soon as the company can allow itself this investment. Furthermore, the availability of the second set of equipment will enable the centre to serve more customers.

- The risk of currency devaluation

The devaluation of Kazakhstani national currency may have several outcomes, which could affect the business. First, the lower value of KZT will lead to the higher exchange rate with EUR, which pose a risk on the company's financials as some of the expenses of the centre are converted to the EUR used in Belgium. Another outcome of KZT devaluation is inflation and an increase in the cost of living, which may limit the ability of some customer to pay for the services.

- The risk of high competition

The intense competition also poses a risk for a centre as the presence of the number of direct and indirect competitors may limit the reach of potential customers. The differentiation strategy will help the company to emphasise the customer attention of the strengths of the centre, which give it a competitive advantage over its competitors. However, to gain a significant market share, again, the company should utilise a strong marketing strategy, which will help to expand the customer base of the centre.

- Changes in legislation/ new regulation

The regulatory and legal factors might either positive or negative for business; however, they cannot be affected by the company. Although the severe changes have a relatively low probability, they also have to be taken into consideration. One of the examples of the severe change, which could be taken more as a "force-majeure" is the newly issued regulation, prohibiting the operation of the businesses due to the current global situation.

For assessing how harmful each risk could be for the business in case of its appearance, the risk assessment matrix can be used. Two tables below represent the possible criteria under which the risk will be assessed. Table 18 reflects the potential hazard of each risk listed

above, the scores, which will be evaluated according to the risk assessment matrix template, are calculated by multiplication of risk probability and risk consequences scores.

Table 17 Risk probability

Rare	0-1
Unlikely	1-2
Possible	2-3
Likely	3-4
Almost certain	4-5

Source: Own processing

Table 18 Risk consequences

Negligable	0-1
Low	1-2
Medium	2-3
High	3-4
Catastrophic	4-5

Source: Own processing

Table 19 Risk Hazard

Poor marketing	4	4,5	18
Insuficient demand	3	4	12
Technical risk	2	3	6
Currency devaluation	3	2,5	7,5
High competition	5	4	20
New regulations	1	4	4

Source: Own processing

Table 20 Risk assessment template

Probability	Almost certain	5	10	15	20	25
	Likely	4	8	12	16	20
	Possible	3	6	9	12	15
	Unikely	2	4	6	8	10
	Rare	1	2	3	4	5
		Negligable	Low	Medium	High	Catastrophic
Risk consequences						

Source: Research gate

From Tables 18 and Table 19, it can be observed that high competition poses the highest risk to the company. To eliminate this risk, the company should enforce its image in the customers' minds using its strengths and a strong marketing strategy to reach potential customers and gain a significant market share.

Conclusion

This business plan aimed to help the existing company, Tomatis Almaty, to develop the growth strategy, which will help the business to grow.

Tomatis Almaty, located in Almaty city, provides the services of brain stimulation based on sound therapy. The centre was open in February 2019 and treated more than 20 children during its operation. However, currently, the company's performance stays on the point of break-even, allowing the company to pay all its costs without generating an actual profit.

While developing this business plan and performing different analyses, several insights, which will help the company, were discovered. The first analysis that was conducted is the PEST analysis, assessing all external factors that may affect the business. The analysis results indicate that with an implementation of the strong growth strategy, the business has a great potential to grow, as the currently existing tendencies of macro-environmental factors provide the best condition for the company to succeed.

Porter's five forces analysis, however, gave an insight that the industry, in which the centre operates, shows a high competitiveness pressure. Nevertheless, by assessing the competitive position of 2 selected rivals, the insight of having a competitive advantage over the competitors was discovered. Yet, to gain a significant market share and become more profitable, the centre needs to create and implement a strong marketing strategy, which has been proven again by performing the SWOT analysis. The main strengths of the company, i.e. the use of high-quality equipment, the lowest price and individual approach to treatment, create the company's competitive advantage and help the company to differ from competitors.

Currently, the customer base of the company mainly consists of the parents, who use the Tomatis therapy as a part of the treatment of children with different kinds of disorders. As each parent, the customers of Tomatis Almaty are searching for the best solution for their children, and they value the strengths of the company, which are the critical factors of choosing this centre. For this segment, Tomatis Almaty differs from its competitors by the combination of several factors, such as equipment used, individual approach, location, the possibility of conducting the night therapy, experience and prices, which also play a vital role while choosing the centre, as many parents spend much money combining the different approaches to treat their children.

Tomatis method has a broad range of application, treating not only children with disabilities but also adults who have psycho-emotional and physiological problems, i.e. depression, tinnitus, Meniere's disease, hearing loss, stroke and other. Also, Tomatis is successfully used to support the well-being of seniors and pregnant ladies, as well as in pedagogical goals to develop cognitive skills, improve memory, vocal and language skills. Despite, the treatment of children with disorders has the highest potential for Tomatis Almaty, as the method fulfils their needs, the company should also target the customers from other segments. For these clients, the innovativeness, safety and efficiency of the method will differ Tomatis Almaty from its alternatives. Being a "higher cost" approach, the method of Tomatis will benefit the customer with several side effects, as it works on physiological, psychological and pedagogical directions at the same time.

To reach potential customers and expand the company's customer base, strong marketing must be used by the centre. Among the channels which should be used by the company are the social media marketing, alliances with other specialists, face-to-face communication, direct marketing, advertising flyers and word of mouth, that proved its efficiency to introduce the centre among the parents of children with disorders, as they are sharing the experience between each other and recommend the efficient approaches to other parents.

For introducing the method for other customer segments, the promotion on Instagram and Google should be utilised as the priority, since these segments are broad, and the company does not yet have the chances to introduce the method "tête-à-tête". At the same time, Instagram and Google enable to reach the potential customer using the keywords and customer interests.

The sustained marketing, using all available channels, will attract new customers to the centre, which will lead to the regular demand and thus, the higher company's sales. While utilising the marketing, the company should emphasise customer attention on the centre's strengths and efficiency of the method, which could be proven by the experience of existing customers.

Another insight that was taken from this business plan is rebranding- changing the company's name, as during the competitor's analysis it was found, that the current name of Tomatis Almaty is very similar to the name of one of its competitors. The different name could help the company to strengthen its uniqueness in the customer minds and create a strong brand, which could be used in the case of expansion of the services range.

The projections made in the financial plan, considering the previous experience of the centre, show the reasonable scenario of the gradual growth of the company. The break-even and profitability analyses indicate the potential of the company's growth; however, currently, the revenue, the company earns, enables it to cover its costs, without actual profit or loss.

As Tomatis Almaty is paying everything in cash, without having any short and long term debts, the insight taken from the financial plan is an extreme necessity of the company to record all the cash inflows and outflows of the company, as it will help to compare the performance of the centre with the forecasts performed for this business plan.

Thus, the main conclusion that could be made from all analyses, considering all insights taken from this business plan, the business model of Tomatis Almaty is viable and promises high growth potential. The proposed "calls to action" should be implemented by the centre to meet this potential and become a successful company, which helps "to create a healthy society where people feel happy and respected, realise their fullest potential and have equal chances to develop their intellectual, social and physical abilities".

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Appendix

Appendix 1 The Certificate



Appendix 2 Logo and brand colours

БЕЛЬГИЙСКИЙ ТОМАТИС

Уникальный процесс стимуляции мозга с помощью специальных звуковых частот

ШИРОКИЙ СПЕКТР ПРИМЕНЕНИЯ ДЛЯ ДЕТЕЙ И ВЗРОСЛЫХ

<ul style="list-style-type: none"> • РАЗВИТИЕ ИНТЕЛЛЕКТА • КОРРЕКЦИЯ МОТОРИКИ • УЛУЧШЕНИЕ МОТИВАЦИИ И КОНЦЕНТРАЦИИ • КОРРЕКЦИЯ ЗПР, ЗРР, ЛУТИЗМА, СИНДРОМА ДАВНА • ВОССТАНОВЛЕНИЕ ЦНС • ЯЗЫКОВЫЕ ПРОГРАММЫ • ПРОГРАММЫ ДЛЯ БЕРЕМЕННЫХ 	<ul style="list-style-type: none"> • УЛУЧШЕНИЕ СНА • КОРРЕКЦИЯ ПРОБЛЕМ С ПОЗЛОНОЧНИКОМ • РЕАБИЛИТАЦИЯ ПОСЛЕ ВНЕЗАПНОЙ ПОТЕРИ СЛУХА, ЗВОНА В УШАХ, ИНСУЛЬТА, УЛУЧШЕНИЯ ПАМЯТИ • РЕВИТАЛИЗАЦИЯ В ПОЖИЛОМ ВОЗРАСТЕ • УЛУЧШЕНИЕ ВОКАЛЬНЫХ ДАННЫХ • ОПТИМИЗАЦИЯ И СТАБИЛИЗАЦИЯ ОСТАТОЧНОГО СЛУХА
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✓ РАБОТА С СЕРТИФИЦИРОВАННЫМИ СПЕЦИАЛИСТАМИ

✓ ИНДИВИДУАЛЬНАЯ ПРОГРАММА

✓ КАЧЕСТВЕННОЕ СТАЦИОНАРНОЕ ОБОРУДОВАНИЕ "BRAIN АКТИВАТОР"

✓ ИНТЕНСИВНАЯ СТИМУЛЯЦИЯ МОЗГА С ПОМОЩЬЮ ГОЛОСА МАМЫ

✓ ПРОГРАММА Я-МАМА

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+77017608777

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