HANDIFY

Wave Goodbye to Your Mouse

BUSINESS PLAN

Smart glove for computer control through natural hand gestures

GestureX Innovators

Romanian-Finnish High School · 10th Grade

Company of the Year Competition - GEN-E 2026 · Junior Achievement Romania

Company name	HANDIFY CORPORATION (LLC in pre-registration phase)
Primary NACE code	6201 - Computer programming activities
Secondary NACE code	2620 - Manufacture of computers and peripheral equipment
Location	Bucharest, Romania
Manager / CEO	Nicholas Cârstoiu - 10th grade student, Romanian-Finnish High School
Team members	Nicholas Cârstoiu – CEO (Chief Executive) Coleg LRF - CTO (Technology Lead) Ana Bianca Marinescu - Head of Marketing and Product Design ■ 10th grade students, Romanian-Finnish High School Prof. Marei Raluca - Mentor and academic coordinator
Motto	*Wave Goodbye to Your Mouse*

Section 1. General presentation

1.1 General product description

HANDIFY is a smart glove that replaces the traditional mouse through natural hand gestures. The product is based on a combination of motion sensors (IMU), a microcontroller, a Bluetooth 5.0 module, and software algorithms for gesture interpretation, which translate hand movements into computer commands in real time.

The product is offered in three variants (LITE, Standard, PRO), at prices between 69 and 179 euros, tailored for students, competitive gamers, and IT professionals. The model includes a software-as-a-service component through a premium subscription for advanced features and customized gestures.

Over the next two years, the goal is to validate the prototype, pilot with 300 units in the first year, followed by scaling to 1,200 units in year 2, with expansion into European markets through e-commerce platforms and strategic partnerships.

1.2 Market description

We address a global gaming peripherals market valued at USD 6.2 billion (2024), with an annual growth rate of 11% (CAGR) through 2030 (source: Grand View Research). This is a sub-market within the broader computer peripherals market (~USD 140 billion), where innovation is accelerated by demand for ergonomics and new experiences. The target market includes three priority segments:

- Competitive gamers (18-30 years) - approximately 40 million people in Europe, seeking speed and competitive advantage.
- IT professionals and content creators (25-40 years) - programmers, designers, video editors who work 8-12 hours per day at the computer and experience the ergonomic effects.
- Students and early adopters (17-25 years) - over 4 million in Romania and Eastern Europe, with strong appetite for new technologies and influence on social media.

Initial problem validation was conducted through structured interviews with 7 real users from each segment. 100% of respondents reported recurring wrist pain caused by prolonged mouse use, and 5 out of 7 declared willingness to pay between 100 and 150 euros for a solution that effectively solves the problem.

1.3 Business purpose

HANDIFY's purpose is to transform how people interact with computers, removing the physical and ergonomic barriers of the traditional mouse - a technology that has remained fundamentally unchanged for the past 40 years. Beyond productivity and comfort, the product has a social impact dimension: the technology developed can be adapted for people with motor disabilities who today cannot use a conventional mouse.

3-year strategic objective: pilot validation in year 1 (300 units), commercial scaling in year 2 (1,200 units, profitability), and European expansion in year 3 through partnerships with gaming distributors and accessibility programs.

Section 2. Team experience

The GestureX Innovators team is composed of 10th grade students at the Romanian-Finnish High School, with complementary roles and a mentorship relationship with the academic coordinator.

Nicholas Cârstoiu - CEO and Product Vision

- Responsible for strategic vision, investor relations, and partnership development.
- Led user research (7 structured interviews), competitive analysis, and market segmentation.
- Developed competencies: entrepreneurial storytelling, business model canvas, investor pitches, strategic communication.
- Passion for emerging technologies and innovative business models.

Coleg LRF - CTO and Technology Lead

- Responsible for technical architecture, product feasibility, and hardware and software development planning.
- Developed technical specifications (IMU sensors, Bluetooth 5.0, AI algorithms), analysis of components available on the market, and production cost estimates.
- Developed competencies: embedded electronics, programming (Python, C++), distributed systems design.
- Solid technical background built through personal programming and electronics projects.

Ana Bianca Marinescu - Head of Marketing and Product Design

- Responsible for marketing strategy, brand identity, and user experience.
- Coordinated the product design direction (form, ergonomics, visual identity), the social media communication plan, and the Kickstarter campaign.
- Developed competencies: design thinking, content marketing, brand identity, user experience research.
- Passion for the intersection of industrial design, digital communication, and consumer behavior.

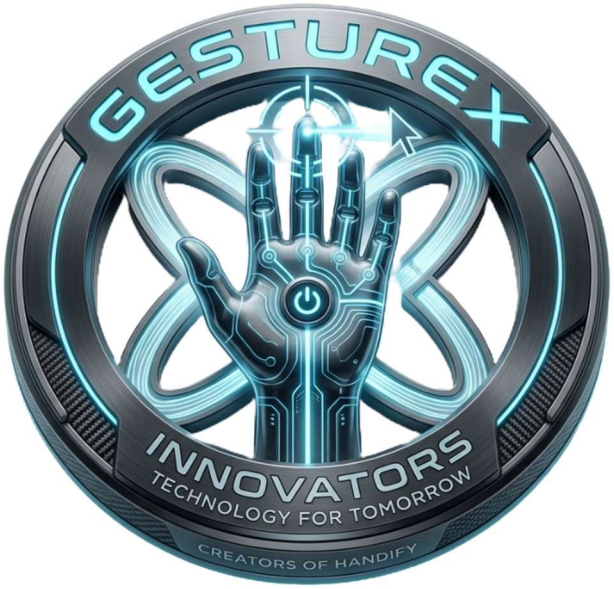
Prof. Marei Raluca - Mentor and academic coordinator

- Entrepreneurship Education teacher at the Romanian-Finnish High School, project mentor within the Junior Achievement Romania program.
- Provides strategic guidance, feedback on documents, and connections with the business community.

Relevant team experience

- Active participation in the JA JUNIOR Entrepreneur program - theoretical component (entrepreneurship courses).
- Completion of the HP LIFE module for the development of digital and entrepreneurial skills.
- Qualification for the national semifinals of the European Company of the Year Competition - GEN-E 2026.
- Experience in delivering professional presentations, pitches, and interaction with mentors from the business community.

Team approach: even though we are young and lack experience in hardware production, we have treated this project as a real startup. For areas where we lack sufficient expertise (technical certifications, scale production, performance marketing), the plan provides for collaboration with external specialists and strategic partners.



Section 3. Goods and services

3.1 Product offering details

HANDIFY Corporation markets one main hardware product in 3 variants and a related software service.

Variant	Price (EUR)	Target segment	Specific features
HANDIFY LITE	69 EUR	Students and early adopters	Basic gestures, standard compatibility, single color.
HANDIFY Standard	119 EUR	Competitive gamers	Enhanced precision, optimized response time, 3 colors.
HANDIFY PRO	179 EUR	IT professionals, creators	Customizable gestures, maximum precision, premium software included for 1 year.
Software subscription	5 EUR / month	All segments	Custom gestures, cloud sync, priority updates.

3.2 Production

The production strategy combines complementary approaches to balance cost, quality, and process control:

- **Hardware components:** imported from Asia (China - Shenzhen and Taiwan) - IMU sensors, Bluetooth modules, microcontrollers, LiPo batteries, PCBs. Lead time 3-6 weeks. Estimated cost: 150 RON / unit.
- **Textile materials:** local production in Romania - breathable technical textile. Lead time 1-2 weeks. Cost: 35 RON / unit. The advantage of quality control and fast communication.
- **Packaging and manual:** local printing in Bucharest. Cost: 20 RON / unit. Allows local-language branding and rapid design iterations.
- **Final assembly and testing:** in Romania, in our own space, with in-house labor and technical collaborators. Total assembly and testing cost: 55 RON / unit. Strategic advantage: direct quality control and agility.

3.3 Logistics and import

Import costs include air transport (fast, in the pilot phase), customs duties, import VAT (19%, recoverable), customs brokerage, and transport insurance. In the scaling phase (year 2), transport will shift to maritime, reducing logistics cost per unit by approximately 65%.

3.4 Distribution

- Own website (handify.com) for direct D2C sales, maximum margin retained in the company.
- E-commerce platforms: eMAG (Romania), Amazon (EU), AliExpress (international) - average commission of 8% on sales value.
- Future partnerships with gaming peripherals distributors (Razer, Logitech, ASUS) - in year 2-3.
- Corporate contracts for tech companies wishing to equip their employees - revenues from high volumes.

- Delivery to the end customer through courier partners (Fan Courier in Romania, DHL / GLS in EU).

3.5 Pricing structure

The pricing strategy follows a pyramid model, with 3 distinct entry points for different segments. The final price maintains a minimum 25% margin above total unit cost (after scaling in year 2), enabling a sustainable long-term strategy.

Section 4. Market needs assessment

4.1 Customer needs

Research with real users revealed 4 fundamental needs, in order of importance:

- **Health and ergonomics:** eliminating chronic wrist pain (carpal tunnel syndrome), reducing fatigue after hours of intensive use.
- **Productivity:** faster and more intuitive gestures than traditional clicks; reduced cognitive friction.
- **Freedom of movement:** eliminating the fixed hand position on the mouse; flexibility in work posture.
- **Modern experience:** differentiating, wearable technology with aspirational appeal for early adopters and content creators.

4.2 Ideal customer profile

Based on interviews and segmentation, we identified three typical examples:

Alex, 26, senior programmer: works 10+ hours/day at the computer, has already tried 3-4 ergonomic mice without success, pays for monthly physiotherapy. His monthly income allows a 150-200 euro investment if the product actually solves the problem. Would pay immediately for the PRO variant.

Maria, 20, graphic design student: enthusiastic about new technologies, TikTok creator, willing to test innovative products. Limited budget but willing to spend 70-90 euros on the LITE variant. Could become a brand ambassador.

Mihai, 21, competitive League of Legends gamer: seeks competitive advantage and new experiences. Active on Twitch and Discord. Tests new products and recommends them to the community. Target for the Standard variant.

4.3 Market research and pilot results

In the problem discovery phase, the team conducted 7 structured interviews with users representative of the target segments. Main conclusions:

- 100% of respondents reported recurring mouse-related pain.
- 71% (5/7) stated they would pay between 100 and 150 euros for an effective solution.
- Main concerns: gesture precision compared to the classic mouse, learning curve, battery life.

For future prototype validation, we plan testing with a minimum of 50 users in the MVP (Minimum Viable Product) phase and an early adopters program for pre-orders on the Kickstarter platform.

4.4 Data sources and research

The plan is based on public data from credible sources:

- Statista and Grand View Research - global gaming peripherals market (USD 6.2 billion in 2024, CAGR 11% through 2030).
- Eurostat - demographic data on the target population in Europe.
- Google Trends - evolution of interest for "ergonomic mouse" and "gesture control".
- Occupational health studies (CDC, OSHA) - prevalence of carpal tunnel syndrome among IT professionals.
- Direct interviews with real users - primary data collected by the team.

Section 5. Competitive advantages

5.1 Competitive analysis

The competition is divided into two categories: direct (alternative gestural input solutions) and indirect (traditional ergonomic mice).

Product / Competitor	Price (EUR)	Innovation	Comfort	Limitations
HANDIFY (us)	69-179	**High**	**High**	In development, no validated functional prototype yet
Traditional mouse (Logitech, Razer)	10-100	Very low	Low long-term	Cause of ergonomic problems; technology unchanged for 40 years
Vertical mouse (Logitech MX Vertical)	80-120	Low	Medium	Still a mouse - just a different position; partial benefit
Leap Motion Controller	99	High	Low	Requires holding the hand in the air; fatigue after 30 min
Trackball (Kensington, Logitech)	40-120	Low	Medium	Steep learning curve; imprecision in gaming
VR gloves (Manus, HaptX)	500-5000	High	Medium	Very expensive; designed exclusively for professional VR/AR

5.2 HANDIFY competitive advantages

We position ourselves at the unique intersection of three dimensions: **real technological innovation, practical daily comfort, and affordable price.**

- **Wearable and natural:** the hand rests relaxed on a normal surface, not raised in the air (a major differentiator from Leap Motion).
- **Affordable price:** starting from 69 euros - well below professional VR gloves (500+ euros), on par with premium mice.
- **Design dedicated to daily use:** 20-hour battery (post-optimization target), breathable material, auxiliary physical buttons for shortcuts.
- **Software ecosystem:** premium subscription for customized gestures and cloud sync - creates stickiness and recurring revenue.
- **Competitive window:** Apple and Microsoft typically enter after the market is validated by pioneers. We have a 2-3 year window to build brand and community.
- **Distinctive social impact:** technology adaptable for people with motor disabilities - creates an axis of differentiation that is simultaneously ethical and market-based.

Section 6. Launch and development strategy

6.1 SMART objectives (Specific, Measurable, Achievable, Relevant, Time-bound)

The plan includes specific, measurable, achievable, relevant objectives with clear deadlines.

- Completion of a full functional prototype, tested with a minimum of 10 internal users, within 5 months of securing initial funding (target: September 2026).
- Obtaining CE certifications (self-declaration of conformity) for EU commercialization by the end of operating year 1 (Q4 2026).
- Selling a minimum of 300 units in operating year 1, with a customer satisfaction rate (CSAT) of at least 85%.
- Attracting seed funding of at least 55,000 RON in the first 6 months, from a combination of grants, competition prizes, and crowdfunding.
- Growth to 1,200 units sold in year 2, reaching positive net profit (target: 90,000 RON net profit in year 2).
- Concluding a minimum of 2 strategic partnerships with gaming distributors/brands by the end of year 2.

6.2 Marketing and sales strategy (the 4Ps) - Product, Price, Place (distribution), Promotion

Product: 3 differentiated variants for 3 distinct segments, with premium wearable design and a memorable slogan ("Wave Goodbye to Your Mouse").

Price: psychological pricing anchored at 69 / 119 / 179 euros - below key mental thresholds. Software subscription at 5 euros/month - an affordable price for adoption.

Place (distribution): channel mix of D2C (Direct-to-Consumer) (own website) + marketplace (eMAG, Amazon) + gaming distribution partnerships.

Promotion: a strategically allocated channel mix. TikTok and Instagram (60% of Year 1 marketing budget) - viral content and short gesture demos, target KPI of 100,000 cumulative views and 5,000 organic followers in 6 months. YouTube (15%) - professional reviews and gesture tutorials, partnership with 2-3 Romanian tech channels, KPI of 50,000 views at launch. Twitch (10%) - collaborations with 5-8 Romanian gaming streamers for live demos, KPI of 20,000 unique viewers. Kickstarter (10%) - pre-order campaign with a 30,000 EUR target as a simultaneous validation and funding instrument. PR and community (5%) - outreach in Romanian tech media (start-up.ro, profit.ro, Ziarul Financiar), interviews and specialized articles.

6.3 Success factors, risks, and mitigations (remedial actions)

Risk	Probability	Impact	Mitigation
Insufficient gesture precision vs. classic mouse	Medium	High	Prioritized in development. Combination of multiple sensors + filtering algorithms. User testing in every iteration.
Delays in component imports (Asia)	Medium	Medium	2-month stock buffer. Dual-sourcing for critical components. Alternative

			supplier in Europe (higher price but a backup).
Tech giants (Apple, Microsoft) launch a similar product	**Low over 1-2 years**	**High**	Focus on a specific niche (accessibility, specific segments). Building a brand and a loyal community. Iteration speed as an advantage.
Target volume of 300 units in year 1 is not reached	**Medium**	**Medium**	Plan B: focus on the software subscription (higher margin). Plan C: pivot toward B2B/corporate with volume contracts.
Product copied by low-cost Chinese manufacturers	**High over 2-3 years**	**Medium**	Differentiation through software (hard to copy), cloud ecosystem, after-sales services, brand, and community.
Difficulties obtaining CE/FCC certifications	**Low**	**High**	Pilot phase with self-declaration; dedicated budget for full certification in year 2; collaboration with an accredited laboratory.
Insufficient funding for scaling	**Medium**	**Medium**	Diversified strategy: grants + crowdfunding + investors + EU funds. Lean version with a minimum of 55,000 RON to start.

6.4 Action plan and milestones

Period	Milestone	Key deliverables
May-Jun 2026	Completion of initial funding	Securing a minimum of 55,000 RON (grants + crowdfunding + savings). LLC registration.
Jul-Aug 2026	Functional prototype v1	3 functional prototypes tested internally. Technical documentation. Purchase of first components.
Sep-Oct 2026	Beta testing	Testing with 10 external users. Design and software iteration. First version of the website.
Nov-Dec 2026	CE self-declaration + Kickstarter campaign launch	Preliminary laboratory tests. Declaration of conformity. Crowdfunding campaign with a 30,000 EUR target.
Jan-Feb 2027	First production batch (100 units)	Volume component purchasing. Assembly and testing. Preparing delivery to early backers.
Mar-Apr 2027	Commercial launch	Delivery to Kickstarter backers. eMAG launch. Aggressive social media campaign.

May-Oct 2027	Scaling to 300 units	Reaching year 1 target sales volume. Feedback, product iteration v2.
Nov 2027 - Apr 2028	Start of year 2 - scaling	Full CE certification. Amazon expansion. First strategic partnerships. Transition to maritime transport.
End of 2028	Closing year 2 in profit	1,200 units sold. Positive net profit. Preparation for a Series A funding round.

Section 7. Management and organization

7.1 Legal form and administration

HANDIFY CORPORATION will be registered as a Limited Liability Company (LLC / SRL), in accordance with Law 31/1990 - the optimal legal form for a Romanian tech startup, offering:

- Liability limited to share capital (protection of personal assets).
- Flexibility in attracting investors and issuing shares.
- Favorable tax regime - microenterprise under current legislation (Government Emergency Ordinance 115/2023 and subsequent amendments): 1% turnover tax for turnover below 60,000 EUR/year, and 3% for turnover between 60,000 and 500,000 EUR/year. For Year 1 (turnover ~37,000 EUR) we apply the 1% rate; for Year 2 (turnover ~147,000 EUR) we apply the 3% rate.
- Compatibility with funding programs (business angels, accelerators, crowdfunding).

Initial share capital: 5,000 RON (above the legal minimum of 1 RON), structured into 500 shares of 10 RON each. Sole administrator: Nicholas Cârstoiu (CEO).

7.2 Location and infrastructure needs

- Workspace: co-working / hot desk in Bucharest - tech hub (500 RON/month). Advantages: access to equipment, tech community, flexibility.
- Prototyping equipment: 3D printer, soldering station, oscilloscope - partially accessible through a Bucharest makerspace (20h/month included in the subscription).
- High-performance computers: 2 laptops with development specifications (allocated to Nicholas and Coleg LRF).
- Digital infrastructure: cloud services (AWS/Google Cloud), domain and web hosting, development software (largely free open-source).
- Compatibility testing kits (3 computers with different OS: Windows, macOS, Linux).

7.3 Human resources and organizational chart

In the pilot phase (year 1), the team is minimal to control costs. In the scaling phase (year 2), the structure expands.

Position (Year 1)	Person / Arrangement	Responsibilities
CEO / Founder	Nicholas Cârstoiu (part-time salary, H2)	Strategy, investor relations, partnerships, B2B sales.
Head of Marketing & Product Design	Ana Bianca Marinescu (part-time salary, H2)	Brand strategy, digital marketing, product design, user experience, Kickstarter campaign.
CTO / Co-founder	Coleg LRF (part-time salary, H2)	Hardware and software development, production management, supplier relations.
Hardware Engineer	Freelance collaborator (1-2 days/month)	Technical consulting, prototype assistance, design review.
Industrial Designer	Freelancer (single project)	Final ergonomic product design, 3D modeling, visual guide.

Accounting	Outsourced firm (monthly)	Tax filings, annual balance sheet, tax consulting.
Academic mentor	Prof. Marei Raluca (volunteer)	Strategic guidance, feedback, connections with the business community.

7.4 Team expansion in year 2

Along with scaling, the following key positions will be recruited:

- Full-time software developer (microcontroller with integrated Bluetooth, cloud, desktop application).
- Digital marketing specialist (campaign management, content, community management).
- Part-time customer support (answering questions, solving technical issues).
- Part-time operations and logistics (inventory management, delivery coordination).

7.5 Other management activities

- **Legal and compliance:** outsourced legal consulting for contracts, GDPR, patents. IP specialist for filing a utility patent application in year 2.
- **Procurement and supply chain:** the CTO coordinates directly in year 1; hiring a dedicated specialist in year 2 as volumes grow.
- **IT and security:** cloud infrastructure, backup, customer data security (GDPR-compliant). Under the exclusive responsibility of the CTO.

Section 8. Ethics, social responsibility, and social entrepreneurship

HANDIFY is built not only as a commercial product, but as a technology with real impact on the quality of life of its users and, in particular, of disadvantaged groups. We have selected the following relevant points from those recommended:

8.1 Core business principles

- Transparency - honest communication about the product's stage, capabilities, and limitations. We do not promise what we cannot deliver.
- User-centricity - every product decision is based on real user feedback, not internal assumptions.
- Accessibility - affordable price and universal design, including for people with disabilities.
- Sustainability - choices of materials and partners with low environmental impact.

8.2 Benefits for a disadvantaged target group

HANDIFY's most important social entrepreneurship component: the technology developed for computer control through natural gestures can be adapted for people with motor disabilities who cannot use a traditional mouse.

8.2.1 The identified social problem

In Romania, according to data from the National Authority for the Rights of Persons with Disabilities, there are over 850,000 people with disabilities, a significant portion of whom have motor impairments that affect the use of standard electronic devices. Many of them are economically active (education, work) and depend on computer access, but current assistive technologies are either prohibitively expensive (over 1,000 euros) or poorly adapted to individual needs.

At the European level, the World Health Organization estimates over 87 million people with disabilities, with similar digital access needs.

8.2.2 Added value for the target group

- Alternative interface for users who cannot use the classic mouse (spasticity, tremor, partial amputations, partial hand paralysis).
- The ability to configure customized gestures for each user - a small number of available movements can be mapped to complex commands.
- Affordable price - the HANDIFY Accessibility variant (in future development, year 3) will be offered at production cost or subsidized through partnerships with non-profit organizations.
- Opens up access to education, remote work, and communication for people who today face technological barriers.

8.3 Environmentally friendly

- Recyclable packaging materials - FSC-certified cardboard, no single-use plastic.
- Rechargeable LiPo batteries (20-hour battery life) instead of single-use batteries.
- Transport optimization: transition from air to maritime to reduce emissions in the scaling phase.
- Take-back program: customers can return products at the end of their life cycle for responsible recycling of electronic components.

8.4 Collaborations with other entities

The plan provides for collaborations with dedicated organizations for the accessibility component:

- Associations for people with motor disabilities in Romania - for co-design and testing.
- Rehabilitation centers and hospitals with recovery wards - for clinical validation and professional feedback.
- The SANE Foundation (sport and mental health) - a possible partnership for the wellness and ergonomics component.
- International accessibility organizations (AbilityNet UK, Disability Rights Europe) - for market access.

8.5 Social innovation

The model proposed for the accessibility variant is a partial "buy-one-give-one": for every 10 units sold at commercial price, 1 unit will be donated or subsidized for a user with disabilities. It is a scalable approach that turns commercial growth into directly measurable social impact.

Section 9. Accounting and finance

The detailed financial plan is presented in the associated Excel document ("HANDIFY Financial Plan.xlsx"), which contains 3 sheets: Year 1 Financial Plan, Year 2 Projection, and Detailed Production Costs. The essential elements are summarized below.

9.1 Financial potential

Indicator	Year 1 (pilot)	Year 2 (scaling)
Physical units sold	300	**1,200**
Total revenue (RON)	183,900	**735,600**
Total costs (RON)	223,730	636,715
Operating result EBIT (RON)	**(39,830)**	**98,885**
Net result for the year - net profit (RON)	**(41,669)**	**91,529**
Net margin	negative	**12.4%**
Average unit cost (RON)	746	**531 (-29%)**
Average unit price (RON)	~613	~613
Profit per 1 RON of revenue (before taxes)	(0.22)	**0.13**

Interpretation: Year 1 is a strategically planned loss, typical for hardware startups in the pilot phase. All structural costs (certifications, company registration, legal consulting, industrial design) are fully borne in year 1, amortizing over years 2 and 3. In year 2, the company becomes profitable with a net margin of 12.4%, and the unit cost drops by 29% due to economies of scale.

9.2 Initial funding request

Total amount needed to operationalize the business: 135,000 RON (approx. 27,000 EUR).

Minimum viable initial cost (MVP Lean Startup): 57,310 RON (approx. 11,500 EUR) - the amount that allows operational launch with the first batch of 100 units, in a lean startup philosophy (minimizing initial investment, validating quickly, scaling after product-market fit).

Planned funding structure:

Funding source	Target amount (RON)	Time horizon
Own funds (team savings + family)	15,000	Immediate (April-May 2026)
Competition prizes (Gen-E national + Signature Awards)	15,000	May-July 2026
Crowdfunding (Kickstarter / Indiegogo)	30,000	November 2026
Business Angels / Romanian Business Angels Network	55,000	Q1 2027
Kickstarter stage 2 (production scaling)	20,000	Q2 2027 - after Year 1
TOTAL TARGET FUNDING	**135,000**	**24-month horizon**

How the investor recovers their investment: investors in the initial funding round will receive shares, with possible dividends from year 3 after achieving consistent profitability. The exit horizon is year 5-7 through a sale to a strategic player (Logitech, Razer, ASUS) or an IPO.

9.3 Break-Even Point

The break-even calculation follows the classic formula: FC / (P - VCU), where:

- FC = Total Fixed Costs = 81,300 RON (year 1)
- P = Average unit price = 613 RON
- VCU = Variable Cost per Unit = 475 RON

Break-Even Point Year 1 = 589 physical units. In year 1 we sell 300 units, so we remain below the BEP - the reason for the operating loss of -40k RON. In year 2, we sell 1,200 units (double the recalculated BEP), moving firmly into profit territory.

9.4 Financial plan - summary

The tables with revenue, fixed costs, and variable costs are detailed in the associated Excel file. Below is the structural summary:

A. Revenue	Year 1 (RON)	Year 2 (RON)
HANDIFY LITE (students, 69 EUR)	34,500	138,000
HANDIFY Standard (gamers, 119 EUR)	89,250	357,000
HANDIFY PRO (professionals, 179 EUR)	44,750	179,000
Premium software subscription	9,000	36,000
Accessories and spare parts	6,400	25,600
Revenue subtotal	**183,900**	**735,600**

B. Fixed Costs	Year 1 (RON)	Year 2 (RON)
Utilities (internet, cloud, hosting)	2,400	3,000
Outsourced accounting	4,200	6,000
Legal consulting + GDPR	2,500	4,000
Company registration (one-time cost)	1,500	0
CE certifications + pre-tests	6,000	15,000
Digital marketing (ads)	12,000	36,000
Part-time founder salaries	30,000	60,000
Industrial design and freelance engineer	15,500	8,000
Co-working space + office utilities	7,200	6,210
Fixed costs subtotal	**81,300**	**138,210**

C. Variable Costs	Year 1 (RON)	Year 2 (RON)
Hardware components (import from Asia)	49,500	168,000
Textiles, packaging, manual (Romania)	16,500	56,000
Assembly and testing (Romania)	16,500	56,000
International logistics (import)	5,500	11,000
Customs duties, import VAT, and exchange rate reserve	36,900	125,000
Distribution and courier	5,400	22,000
Platform commission (eMAG, Amazon)	9,000	36,000
Returns and defects (reserve)	3,150	12,600
Variable costs subtotal	**142,430**	**498,505**

D. Financial result	Year 1 (RON)	Year 2 (RON)
Total Costs (B + C)	223,730	636,715
Gross operating result - EBIT (A - D)	(39,830)	**98,885**
Tax (1% turnover - microenterprise)	1,839	7,356
NET RESULT FOR THE YEAR (net profit/loss)	**(41,669)**	**91,529**

9.5 Financial scenarios - sensitivity analysis

Demand for a new hardware product is not perfectly predictable, so we modeled three scenarios to test the robustness of the financial plan:

- **CONSERVATIVE scenario (downside):** 150 units in Year 1 and 600 units in Year 2. Year 2 revenue estimated at approximately 368,000 RON. Year 2 result: break-even (zero loss). Assumes a partial failure of the Kickstarter campaign (half of the target) and slower direct sales than planned.
- **BASE scenario (current plan):** 300 units in Year 1 and 1,200 units in Year 2. Year 2 revenue: 735,600 RON. Year 2 net profit: 91,529 RON (12.4% margin). This is the scenario presented in detail in the 9.4 tables.
- **OPTIMISTIC scenario (upside):** 450 units in Year 1 and 1,800 units in Year 2. Year 2 revenue: approximately 1.1 million RON. Year 2 net profit: ~220,000 RON. Assumes a viral campaign (TikTok hit, partnership with a major influencer) and early entry on Amazon EU.

Critical stress test: even in the conservative scenario (half the sales), the company does not go bankrupt - the Year 1 loss remains below 30,000 RON (manageable from the initial funding), and Year 2 reaches break-even without the need for additional funding. This confirms the robustness of the model and the responsibility of the planning.

9.6 Prototype cost and technical sketch

Minimum initial cost for building 3 functional prototypes: 3,735 RON (approximately 750 EUR). This is the most important operational figure for evaluators - an extremely small investment to validate the concept, in the spirit of Lean Startup.

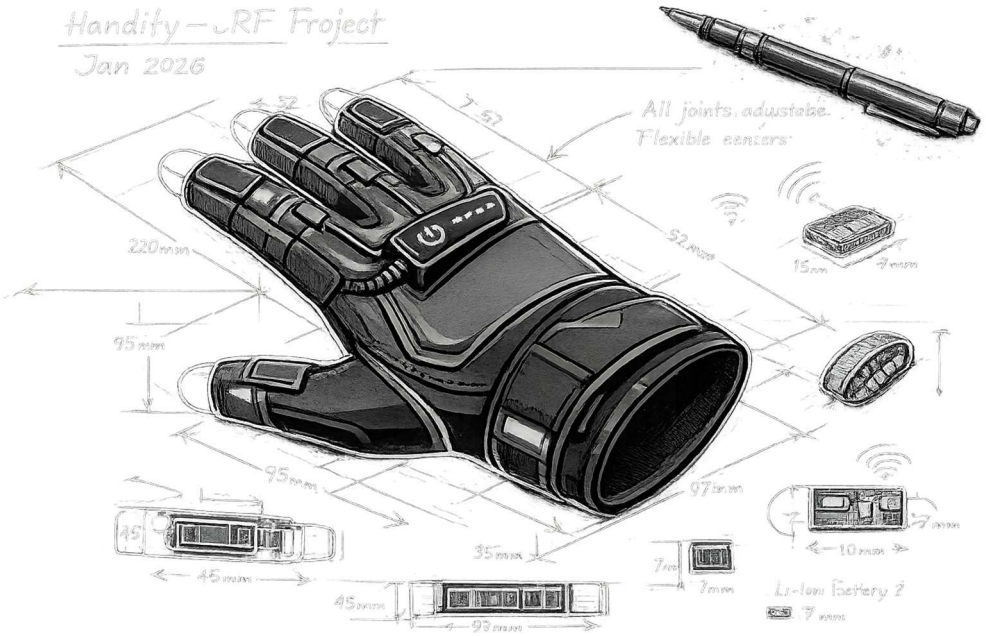
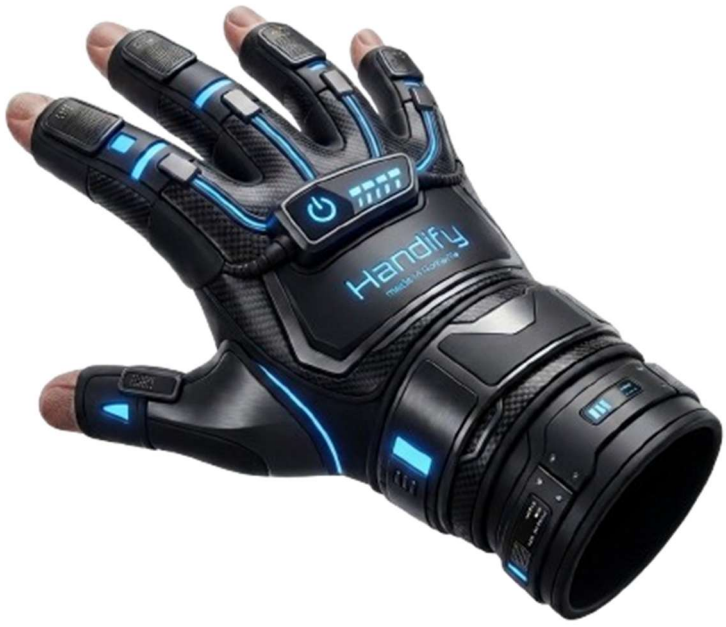


Figure 1. Technical sketch of the Handify-LRF Project - January 2026 (with dimensional specifications)

The sketch highlights the key components: IMU sensors distributed across the joints, the central module with a power button and Bluetooth connection, and the rechargeable battery in the wrist area. The dimensions (220mm total length, 95mm palm width) ensure compatibility with standard adult hand dimensions. All joints are adjustable, with flexible centers that allow natural movement.



Conclusion

HANDIFY is a business built on a real problem - the ergonomic pain caused by the traditional mouse, affecting millions of professionals daily. Our product offers an innovative, wearable, and affordable solution, clearly differentiated from existing competition.

The financial plan is realistic and honest:

- year 1 is a strategic investment (a planned loss of 42,000 RON), but
- year 2 brings a net profit of 91,500 RON with a 12.4% margin.
- Unit cost drops by 29% between years 1 and 2 due to economies of scale.
- Break-even is reached at 589 units, a realistic objective after the initial scaling.

The social entrepreneurship component - adapting the technology for people with motor disabilities - transforms HANDIFY from a simple tech product into a technology with directly measurable social impact, with a scalable "buy 10 give 1" model.

The team, although young, has treated this project as a real startup, with user research, competitive analysis, a rigorous financial plan, and conservative projections. We have a clear awareness of our limits, and the plan provides for collaboration with external specialists in areas where experience is lacking.

With minimum funding of 55,000 RON, we can begin operations. With 135,000 RON we reach all the targets in the plan. With the support of the business community and JA Romania partners, HANDIFY can become an example of a Romanian hardware startup with real European potential.

Thank you for the time dedicated to reviewing this business plan. We remain at your disposal for any further detail, clarification, or discussion.

The GestureX Innovators Team

Romanian-Finnish High School | May 2026