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*Scientific Articles*

## **Importaciones S&B: Desarrollo de un plan de negocio y viabilidad comercial de México a Colombia**

***S&B imports: Development of a business plan and commercial viability from Mexico to Colombia***

***S&B Imports: Desenvolvimento de negócios não planejado e viabilidade comercial do México à Colômbia***

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## Resumen

El micronegocio Importaciones S&B, ubicado en Ciudad Juárez, Chihuahua, inició sus operaciones en el año 2021, importando mercancía variada como electrodomésticos y herramienta de tiendas reconocidas en Estados Unidos Walmart y otras más con destino a México. Tras consolidar su experiencia operativa y comercial en el negocio, la empresa ahora busca tener una expansión internacional hacia Colombia, exportando productos de calefacción y refrigeración. Este proyecto busca aprovechar su conocimiento en logística y comercio internacional para facilitar la entrada de mercancías de origen estadounidense en el mercado colombiano, fortaleciendo su crecimiento y diversificación.

El análisis de viabilidad se basará en costos, el cual se desarrollará dentro de un entorno de aspectos clave del estudio financiero y operacional. La inversión inicial y los costos operativos deberán ser comparados con las proyecciones de ventas y márgenes para determinar la viabilidad a largo plazo, asegurando que el retorno sea favorable y sostenible en el tiempo.

El objetivo será optimizar los costos logísticos para mantener precios competitivos y gestionar eficientemente los riesgos económicos y regulatorios. La rentabilidad dependerá de un correcto análisis de mercado, control de gastos y una estrategia sólida de comercialización. El proyecto busca evaluar un potencial de crecimiento basado en la experiencia de Importaciones S&B, de acuerdo con la demanda observada de productos estadounidenses en el mercado colombiano.

**Palabras clave:** Micronegocio, importación, exportación, costos, rentabilidad, inversión, viabilidad.

## Abstract

The microbusiness Importaciones S&B, located in Ciudad Juárez, Chihuahua, began operations in 2021, sourcing products such as appliances and tools from well known stores in the United States such as Walmart among others to Mexico. After consolidating its experience in the business, the company is now looking to expand internationally into Colombia, exporting heating and cooling products. This project seeks to leverage its knowledge of logistics and international trade to facilitate the entry of U.S.-origin goods into the Colombian market, strengthening its growth and diversification.



Cost based feasibility analysis it will be based on costs, which will be developed addressing key aspects of financial and operational study. The initial investment and operating costs they should be compared with sales and margin projections to determine long-term viability, ensuring that the return is favorable and sustainable over time.

The objective will be to optimize logistics costs to maintain competitive prices and efficiently manage economic and regulatory risks. Profitability will depend on proper market analysis, cost control, and a solid marketing strategy. The project seeks to evaluate growth potential based on the experience of Importaciones S&B, according to the observed demand for american products in the Colombian market.

**Keywords:** Microbusiness, import, export, costs, profitability, investment, feasibility.

## Resumo

A microempresa Importaciones S&B, sediada em Ciudad Juárez, Chihuahua, iniciou suas operações em 2021, importando uma variedade de mercadorias — tais como eletrodomésticos e ferramentas — de varejistas renomados dos Estados Unidos, incluindo o Walmart e outros, para distribuição no México. Tendo consolidado sua expertise operacional e comercial no setor, a empresa busca agora expandir-se internacionalmente para a Colômbia, por meio da exportação de produtos de aquecimento e refrigeração. Este projeto visa aproveitar o conhecimento da empresa em logística e comércio internacional para facilitar a entrada de mercadorias de origem norte-americana no mercado colombiano, impulsionando, assim, seu crescimento e diversificação.

A análise de viabilidade será fundamentada em custos e conduzida no âmbito dos principais aspectos financeiros e operacionais do estudo. O investimento inicial e os custos operacionais deverão ser confrontados com as projeções de vendas e margens, a fim de determinar a viabilidade a longo prazo, assegurando, assim, que os retornos sejam favoráveis e sustentáveis ao longo do tempo.

O objetivo será otimizar os custos logísticos, de modo a manter preços competitivos e gerenciar com eficiência os riscos econômicos e regulatórios. A lucratividade dependerá de uma sólida análise de mercado, de um controle eficaz de despesas e de uma estratégia de comercialização robusta. O projeto busca avaliar o potencial de crescimento — valendo-se da experiência da Importaciones S&B — à luz da demanda observada por produtos norte-americanos no mercado colombiano.

**Palavras-chave:** Microempresa, importação, exportação, custos, rentabilidade, investimento, viabilidade.

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## Introduction

Internationalizing operations has become essential for companies seeking to expand their market and strengthen their competitiveness. Importaciones S&B, a company dedicated since 2021 to importing and selling US products such as appliances and tools in Mexico, has streamlined its operations by leveraging integrated logistics, e-commerce, and customer service. With sustained sales growth and accumulated experience in customs and distribution processes, the company's next step is to open commercial operations in Colombia.

The project focuses on evaluating the feasibility of exporting 10,000 BTU window air conditioners (British Thermal) According to a study by the Mining and Energy Planning Unit (UPME), the Colombian market for air conditioning equipment is experiencing sustained growth, driven by rising temperatures due to climate change, urban expansion, and the strengthening of the commercial and industrial sectors. The study projects a significant increase in both the inventory of air conditioning and refrigeration equipment and the energy demand associated with these systems. Furthermore, the research indicates a high potential need for air conditioning in homes belonging to lower socioeconomic strata and in sectors considered strategic for the country (UPME, 2023, p. 12).

The analysis developed integrates fundamental elements to determine the feasibility of the project: a study of the Mexican market to analyze rules before the shipment leaves Mexican territory and when it arrives at its destination, a study of the Colombian market, a review of legal and regulatory requirements, and a logistics structure under the Incoterm FOB (Free On Board) . Board ) Ensenada–Buenaventura, export cost projection and operational and financial risk assessment.

The analysis examines the sociocultural and consumer behavior factors that determine product acceptance in the destination country. Variables such as customs, values, social norms, and lifestyles are evaluated, as these directly shape purchasing decisions and market perception. The study's main objective is to determine whether the proposed export is profitable and sustainable for S&B Imports, identifying the operational conditions necessary for its implementation. The results will establish whether the company possesses the logistical, commercial, and financial capacity to compete effectively in the Colombian



market and, consequently, will lay the groundwork for future expansion into other Latin American markets.

## Background

S&B Imports is a microbusiness dedicated to selling products such as appliances and tools, among other items from US stores like Walmart, imported from the United States to Mexico. Founded in 2021, the company is based in Ciudad Juárez, Chihuahua. From its inception, it began selling through digital platforms, offering a wide variety of products and coordinating deliveries to different locations throughout the city.

Thanks to its success and popularity, the inventory diversified and grew exponentially, allowing the catalog to reach not only the state of Chihuahua but also the entire country. The product diversification strategy was instrumental in achieving their goals.

Mission, vision and values of the company

Mission

At S&B Imports, their mission is to offer customers imported products that meet quality standards and competitive prices, primarily sourced from the United States. The company focuses on providing reliable, efficient, and personalized service, guaranteeing variety, availability, and attentive customer care. Their commitment is to contribute to the growth of their customers and distributors by building business relationships based on trust, innovation, and continuous improvement.

Vision

We aspire to consolidate ourselves as the main strategic partner of clients and distributors, expanding our presence in new regions and offering efficient logistics solutions that strengthen competitiveness in the national market, with the best prices, and easy access so that they can acquire them from the comfort of their home.

Values

Honesty and transparency, customer focus, innovation, quality, social and environmental responsibility and diversity and inclusion.

## Problem statement

Importaciones S&B, a company located in Ciudad Juárez, Mexico, has consolidated its position in the national market by importing and selling products from the United States. Its rapid sales growth of 2,862% over the last two years has motivated the exploration of new international markets. In Colombia, approximately 80% of the national territory corresponds to the warm thermal zone, characterized by average temperatures above 24°C and located between 0 and 1,000 meters above sea level. These areas primarily comprise the Caribbean, Pacific, Orinoquía, and Amazon regions, as well as the valleys of the Magdalena, Cauca, Cesar, and Catatumbo rivers (Toda Colombia, 2019, para. 4). This explains the growing demand for air conditioning equipment, as in 2023, Colombian imports of window or wall-mounted air conditioners (HS 841510) reached a value of approximately US\$112.8 million ( World Integrated Trade Solution [WITS], 2023) and the existence of favorable trade agreements between both countries.

However, entering a foreign market involves a series of challenges that the company has not previously faced. Therefore, research will be conducted through a financial analysis and a market study so that, when expanding to the new target market, the limitations they face can be identified beforehand, and whether it is viable for S&B to begin exporting from Mexico to Colombia.

## Research question

To solve the research problem, the following question has been posed:

- Is it economically viable for Importaciones S&B to export GE air conditioners from Mexico to Colombia?

## Secondary questions

- Is there sufficient demand and competitive conditions in the Colombian market for the sale of GE air conditioners exported from Mexico?
- What logistical and regulatory requirements must be met for the export of air conditioners from Mexico to Colombia, considering costs, times and risks?
- Does the cost structure, sales prices, and exchange rate allow for adequate financial profitability for S&B Imports in exporting to Colombia?

## General objective

- To evaluate the economic viability of exporting GE air conditioners from Mexico to Colombia by Importaciones S&B, in order to determine if the company has the necessary operating conditions to successfully enter the Colombian market.

## Specific objectives

- To determine the level of demand, market share and competitiveness of GE air conditioners in the Colombian market.
- Quantify the costs, times and logistical requirements associated with the export of GE air conditioners from Mexico to Colombia.
- Calculate the financial profitability of the export project through financial analysis, sales prices, and exchange rate variations.

## Justification

Since 2021, S&B Imports has gained experience importing products from US stores to Mexico, acquiring expertise in logistics, warehousing, dual-use customs procedures, and inventory management—all essential for transitioning to exports. Therefore, this year, the company has been planning to export to Colombia, initially focusing on refrigeration products or air conditioners, which would represent a significant expansion within its strategic goals.

The company has successfully reached a large market segment through its digital sales channels, so creating an online store and maintaining an active social media presence will help it continue to grow its customer base. In the short term, the company plans to explore options for selling to wholesalers and retailers through e-commerce platforms.

In terms of logistics, they are currently developing a digital inventory and order management system to reduce stock levels to a maximum of 10 days. Simultaneously, they are seeking to establish partnerships with carriers and parcel delivery services to optimize deliveries, making them safer and more reliable, as well as forging strategic agreements with new international suppliers and clients.

As a long-term goal, Importaciones S&B will seek opportunities to export to various Latin American countries, not just Colombia, as well as to establish strategic agreements with new international suppliers to diversify its product catalog, always focusing on

sustainability and social responsibility, and supporting communities with development programs and jobs.

They have a large portfolio of established clients in Mexico, which has fostered strong business relationships through digital channels where they currently finalize sales. The quality of their products, along with excellent customer service, has contributed to the gradual growth of their operations in recent years.

During 2023, Importaciones S&B closed with a total of \$67,697.00 pesos in gross sales coming exclusively from Mercado Libre, marking the beginning of its formal operation on digital platforms.

In 2024, the company experienced exponential growth, reaching \$2,005,942.00 pesos in gross sales through Mercado Libre, representing a 2,862% increase compared to the previous year. This was supplemented by sales through Facebook Marketplace, which contributed \$540,000.00 pesos, bringing the total revenue for 2024 to \$2,545,942.00 pesos.

So far in 2025, a solid sales pace has been maintained, accumulating \$1,073,104.00 pesos through Mercado Libre and \$636,150.00 pesos through Facebook Marketplace, for a partial total of \$1,709,254.00 pesos.

In summary, the financial performance of this business shows a steady and healthy evolution, driven mainly by the increase in online sales and the diversification of digital platforms used to market its products.

This helps justify that for its expansion it is necessary to complement with this research since it has human and financial capital, it only lacks specific knowledge about the export of its products in this case the GE 10000 btu window air conditioner from Mexico to Colombia and its commercial viability.

## **Contextual framework**

Market Overview in Mexico: The air conditioning import and distribution sector in Mexico is closely linked to bilateral trade between Mexico and the United States. Due to geographic proximity, logistical infrastructure, and the legal framework of the United States-Mexico-Canada Agreement (USMCA), the United States has become Mexico's main trading partner and its most important supplier in these sectors (Ministry of Economy, 2023).

Mexico relies heavily on U.S. imports of both finished equipment and parts and components. According to Market Data Forecast (2024), the Mexican air conditioning



market exceeded US\$3 billion in 2023, driven by demand in urban and tourist areas. While Mexico has manufacturing plants for international brands, a significant portion of the equipment sold comes directly from U.S. chains like Home Depot and specialized distributors.

Market description for the target country: According to Inicia Love (2019), Mexico is the country that invests the most in the Colombian market. In 2020 alone, foreign investment exceeded \$7.5 million. Colombia is the only South American country with access to both the Atlantic and Pacific Oceans. Furthermore, trade relations with Mexico have strengthened thanks to the Pacific Alliance, which promotes tariff reductions and facilitates the exchange of goods. In this context, exporting air conditioners from Mexico to Colombia not only diversifies the company's regional presence but also leverages geographic proximity, existing trade agreements, and the growth potential of the Colombian market, particularly in the commercial and residential sectors of the country's warmer regions.

Colombia has diverse climates (hot, cold, temperate), so products must be adapted (for example, fans for the coast). Of Colombia's 32 departments, at least 18 have hot and warm climates. In 2023, Colombian imports of window or wall-mounted air conditioners (HS 841510) reached a value of approximately US\$112.8 million, equivalent to 533,474 units, with China being the main supplier of this equipment. Mexico, although with a smaller share, exported approximately 1,720 units valued at US\$250,900 in the same year ( World Integrated Trade Solution (WITS), 2023).

The trend in the HVAC ( Heating) sector Ventilation and Air Conditioning in Colombia reflects a growing preference for efficient and sustainable equipment, with technologies such as split and multi-split systems , as well as smart solutions that enable energy savings. One of the advantages of this project is the increase in housing projects and urban development in Colombia, which have generated a growing demand for air conditioning systems, especially in warm regions such as the Caribbean Coast and the Eastern Plains.

As an advantage for this project, Mexico and Colombia are part of the Pacific Alliance, which allows the free movement of goods, services, and capital. This relationship allows Mexican companies like Importaciones S&B to enter the Colombian market with lower tariff barriers and greater competitiveness. Viability will depend on the total cost per unit of product, including all the aforementioned expenses, versus the price in the Colombian market. It is essential to conduct market research to determine profit margins and product

competitiveness. Exporting to Colombia involves expenses for maritime or air freight, insurance, customs procedures in both Mexico and Colombia, and potential costs for logistics intermediaries. Efficiency in these areas can reduce expenses and improve profit margins.

The sector faces significant challenges, such as intense competition from low-cost Asian products, which dominate a large portion of imports, as well as logistical and tariff costs that impact the final price for consumers (WITS, 2023). However, opportunities exist for Mexican exporters like Importaciones S&B, especially if their products have environmental certifications, meet energy efficiency standards, offer extended warranties, and have readily available spare parts.

These characteristics allow the company to differentiate itself in a market where after-sales service and quality are key factors in purchasing decisions. In this context, exporting air conditioners from Mexico to Colombia not only diversifies the company's regional presence but also takes advantage of geographic proximity, existing trade agreements, and the growth potential of the Colombian market, particularly in the commercial and residential sectors of the country's warmer regions.

## **Conceptual framework**

### **Smart air conditioning**

An air conditioner is a system designed to regulate temperature, humidity, and air quality in indoor spaces, providing thermal comfort and improved environmental conditions in homes, offices, businesses, and industries. Its use contributes to the well-being of people, the preservation of equipment, and the proper functioning of processes that require controlled environments.

### **Packaging**

Packaging is “the means or set of means that ensure the protection of a product or group of products, packaged or not, safeguarding the original integration during its handling, storage, transport, sale and distribution, which generally constitutes an independent load unit” (Hernández Muñoz, 2025, p. 34).

S&B Imports will use this packaging for export:

- Material: Treated wooden pallets (certified under ISPM-15) for international export.



- Standard dimensions: 120 x 100 cm or 120 x 80 cm (depending on the product and container space).
- Resistance: Minimum capacity of 1,000 kg per pallet.
- Phytosanitary treatment: marked with fumigation/HT seal ( Heat) Treated ) mandatory in Colombia.
- Individual boxes with high-strength corrugated cardboard.
- Internal protection: bubble wrap, foam or cardboard dividers to prevent bumps.
- Labels: include barcode, lot number, product description, country of origin ("Made in Mexico") and warnings (example: "Fragile", "Keep dry").
- Identification: large label with export data (name S&B Imports, destination: Colombia, pallet number, gross/net weight, dimensions).

## Export

Exporting is the commercial operation by which a company sends products or services outside its country of origin for the purpose of selling them in foreign markets. This process involves the transfer of goods across national borders and is subject to customs and legal regulations in both the country of origin and the destination country (Witker Velásquez & Hernández, 2008, p. 367).

### Incoterm FOB (Free on board)

The incoterm FOB (Free On) The term "board " is an international trade term that states that the seller fulfills their delivery obligation when they place the goods on board the designated ship at the agreed port. From that moment on, the buyer assumes all costs and risks of transport, including arranging freight, insurance, and import formalities, while the seller is responsible for expenses until the goods are loaded onto the ship and cleared for export ( Asstra , 2025, p. 12).

The proposed market entry strategy for Importaciones S&B in Colombia is based on a direct export model under the Incoterm FOB (Free on Board ), from the Port of Ensenada, Mexico, to the Port of Buenaventura, Colombia.

The main product for export will be GE 10,000 BTU (British Thermal Unit) window air conditioners, packaged on pallets of 15 units each, with a minimum purchase of five pallets per order. This condition aims to optimize logistics costs and consolidate the shipment

into one twenty-foot equivalent unit (TEU). Equivalent Unity and ensure the profitability of each export operation (ProMéxico, 2023).

## Method

S&B Imports will use the methodology to perform the financial analysis of FOB (Free On Board) costs. Board ), through market research between Mexico and Colombia, using a logistics assessment under the international supply chain.

This study will be applied and descriptive, with a mixed approach since it will be quantitative for costs, economic evaluations to support the viability of the project and qualitative for market and risks, since this will allow to know main characteristics and stratify qualities.

In terms of segmentation, the target market can be classified as organizational and industrial, since it comprises companies dedicated to the purchase and resale of imported goods (Stanton, Etzel & Walker, 2016). Within this group, the main subsegments are:

Wholesale importers of air conditioning, distributors specializing in HVAC ( Heating , Ventilation , and Air Conditioning ) technology, and companies that install and maintain air conditioning systems.

Colombian importers of air conditioning equipment represent a strategic target market for the export of air conditioners from Mexico, especially those manufactured or distributed by recognized brands of US origin such as GE.

The entry strategy will be based on three main operational pillars:

- Selection and negotiation with Colombian wholesale importers: Direct contacts will be established with importing companies through international trade fairs, B2B (Business to Business) platforms, and digital commercial networks such as Alibaba and Trade Map . This will allow the identification of strategic partners with a track record of compliance, storage infrastructure, and national distribution capacity.
- Commercial offer under the FOB (Free On) scheme Board ) from Ensenada to Buenaventura: S&B Imports will assume the costs up to the shipment at the Mexican port, providing all export documentation, while the Colombian importer will manage the international freight, insurance, and customs clearance at the destination. This modality favors price competitiveness, reduces the exporter's

financial exposure, and gives the buyer flexibility to choose their carrier and insurance (Lamb, Hair & McDaniel, 2019).

- Pricing strategy and minimum volume: With a unit price FOB (Free On With a price of \$59 per air conditioner and a minimum order of ten pallets (150 units), the aim is to balance logistics costs with shipping profitability. This minimum volume allows for optimal container capacity and more attractive volume pricing, reinforcing the cost-benefit ratio for the importer.

(IDB, 2023)

One of the main barriers that can prevent the launch of this business plan is non-compliance with labeling and regulatory standards. However, this risk can be mitigated by preparing certificates of conformity, laboratory reports, and labels in Spanish before shipment, ensuring that the products meet the technical and safety standards required by Colombian law. This practice prevents customs delays and rejections at the destination (Ministry of Commerce, Industry and Tourism, 2023; ProColombia, 2024).

Prices for GE 10,000 BTU (British Thermal Unit) window air conditioners in Colombia vary depending on the model and retailer. Yaxa Colombia offers a 6,200 BTU (British Thermal Unit) model for approximately USD 722, which serves as a reference for lower-capacity units (Yaxa, 2025). Meanwhile, Ubuy Colombia offers a GE Profile PHNT10CC 10,000 BTU (British Thermal Unit) model, imported with inverter technology and smart controls, for approximately USD 475 (Ubuy, 2025).

Internationally, the same model can be found for the equivalent of US\$432, suggesting a competitive price in the mid-range of the market (Ubuy, 2025). Based on these references, the average price of a 10,000 BTU (British Thermal Unit) GE window air conditioner in Colombia is estimated to be approximately US\$1,159, depending on the distributor, model, and import costs.

Colombia is a price-sensitive market, but with consumers who also value quality. Assuming a minimum sale of 10 pallets of 15 units each, resulting in 150 units, and based on the sources for cost and process assumptions, the following was calculated:

Taking into account that the initial cost of the units sent for S&B Imports will be the following: Invoice price / FOB: USD 59 / unit (150) → Total FOB = \$8850.00 USD.

**Table 1. Concepts and operating costs for export.**

Concept and operations	Costs that S&B Imports will assume
Internal transport to the port of Ensenada:	\$300 USD
Palletizing / additional packaging:	\$150 USD
Export agent/broker:	\$250 USD
Pickup / consolidation / documents:	\$600 USD
Export customs clearance and documents:	\$200 USD
Origin THC / Port of Exit Handling:	\$150 USD
Total cost for origin charges:	\$1650 USD.

Source: Prepared by the author based on quotes for logistics and customs services for export from Ensenada, Baja California, Mexico (2025).

If S&B Imports invoices \$59 per unit and is an FOB supplier, the additional cost per unit to prepare the merchandise for shipment is \$11. The buyer will pay for freight, which has an estimated cost of \$3,000 USD, as well as duties and taxes in Colombia, which are stipulated and paid a few hours before the merchandise arrives via digital means from a computer.

S&B Imports plans to obtain a 40% return on total sales, therefore:

Initial cost per unit: \$59 USD

Additional cost for origin charges: \$11 USD

Total export costs: \$59 USD + \$11 USD = \$70 USD

Profit margin: 40% = (\$70USD \* .40) = \$28USD

Wholesale price offered per unit to Colombian importers:

(\$70 USD + \$28 USD) = \$98 USD per unit. (\$378,672) Colombian pesos)

Analyzing these costs and the final price at which the product will be offered, the market study can continue since the buyer will have a large profit margin and will be able to offer competitive prices in Colombia, acquiring top-quality products even while paying the import costs. This is according to studies mentioned by (Yaxa, 2025) and (Ubuy, 2025), which estimate that the average price of a GE 10,000 BTU (British Thermal Unit) window air conditioner in Colombia is approximately USD 1159, depending on the distributor, the model, and the import costs.

Internal risks: A limited capacity to handle the processes required for foreign trade, or if the staff does not have sufficient mastery of customs documentation, Incoterms, export regulations or certificates of origin, errors, delays and additional costs may occur.

On the other hand, if there is no fluid communication between the areas responsible for quoting, shipping, payments and order tracking, inconsistencies in delivery times and commercial promises may arise.

Internal coordination between departments such as sales, finance, and logistics must be paramount for the smooth operation of business. A PMI report (2021) asserts that internal alignment is essential for maintaining consistency in project execution.

External risks: Risks such as exchange rate fluctuations, regulatory changes in international trade, and tariff barriers, which may affect costs and margins, must be assessed.

Fluctuations in the value of the Mexican peso against the dollar or other currencies can affect international purchasing, shipping, and billing costs, reducing projected profitability. According to Hill (2021), financial volatility is one of the main risks in international trade and must be constantly monitored.

In turn, situations such as economic instability, internal conflicts, or variations in the import policies of the purchasing country can delay payments or prevent the receipt of goods. (Kotler and Armstrong, 2021, p. 49) argue that external macroeconomic factors influence the operational and financial capacity of international markets.

## Results

S&B Imports' 2026 Financial Projection:

The breakdown of the projection based on its financial growth is presented below:

**Table 2.** Projected budget of income and expenses to the year 2026 from January to June, based on a monthly average of total sales to simplify values.

Concept	January	February	March	April	May	June
<b>Income</b>						
Sales						
National sales	\$8,500.10	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00
Exports	\$17,010.00	17,010.00	17,010.00	17,010.00	17,010.00	17,010.00
Other income	0	\$0	\$0	\$0	\$0	\$0
	\$0					
<b>Total income/expenses</b>	<b>\$25,510.10</b>	<b>\$25,510.10</b>	<b>\$25,510.10</b>	<b>\$25,510.10</b>	<b>\$25,510.10</b>	<b>\$25,510.10</b>
1- Wages and salaries	\$0	\$0	\$0	\$0	\$0	\$0
2- Operating expenses	\$0	\$0	\$0	\$0	\$0	\$0
3- Commodity	\$118.00	\$118.00	\$118.00	\$118.00	\$118.00	\$118.00
4- Freight (maritime)	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
5- Pick up/consolidation/docs.	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
6- Customs clearance/export	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00
7- Origin THC/ port of exit	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
8- Export Agent/Broker	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
9- Palletizing/additional packaging	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00
10- Inland transport to port	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
11- Non-deductible operating expenses	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal operating expenses</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>
<b>Total expenses</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>
<b>Profit (loss)</b>	<b>\$16,092.10</b>	<b>\$16,092.10</b>	<b>\$16,092.10</b>	<b>\$16,092.10</b>	<b>\$16,092.10</b>	<b>\$16,092.10</b>

Source: Own elaboration

**Table 3.** Projected budget of income and expenses to the year 2026 from the month of July to the month of December, based on a monthly average of total sales to simplify values

Concept	July	August	September	October	November	December	Total (USD)
<b>Income</b>							
Sales							
National sales	\$8500.10	\$8,500.10	\$8,500.10	\$8,500.10	\$8,500.10	\$8,500.10	\$102,001.15
Exports	\$17010.00	\$17,010.00	\$17,010.00	\$17,010.00	\$17,010.00	\$17,010.00	\$204,120.00
Other income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total income/expenses from January to December</b>	<b>\$25,510.10</b>	<b>\$25,510.10</b>	<b>\$25,510.10</b>	<b>\$25,510.10</b>	<b>\$25,510.10</b>	<b>\$25,510.10</b>	<b>\$306,121.2</b>
<b>Expenses</b>							
1. Wages and salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Operating expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3. Merchandise	\$118.00	\$118.00	\$118.00	\$118.00	\$118.00	\$118.00	\$1,416.00
4. Freight (maritime)	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$72,000.00
5. Pick up/consolidation/ docs.	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$14,400.00
6. Customs clearance/export	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$4,800.00
7. Origin THC/ port of exit	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$3,600.00
8. Export agent/broker	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$6,000.00
9. Palletizing/additional packaging	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$3,600.00
10. Inland transport to port	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$7,200.00
11. Non-deductible operating expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal operating expenses</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$113,016.00</b>
<b>Total expenses from January to December</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$9,418.00</b>	<b>\$113,016.00</b>
<b>Profit (loss)</b>	<b>\$16,092.10</b>	<b>\$16,092.10</b>	<b>\$16,092.10</b>	<b>\$16,092.10</b>	<b>\$16,092.10</b>	<b>\$16,092.10</b>	<b>\$193,105.20</b>

Source: Own elaboration

Note: The amounts obtained are in accordance with the exchange rate (\$18.00 MXN) shown in the Official Gazette of the Federation of November 14, 2025.

Financial evaluation: The growth analysis is shown below:

- 2023–2024: The biggest jump (2862%) reflects the consolidation of the business and the strong entry into the digital market.

- 2024-2025: Growth stabilizes (24.6%) due to an already consolidated market.
- 2025–2026: Moderate growth (11.9%) indicates sustainable expansion driven by exports to Colombia.

## Discussion

Based on the results obtained, the financing plan covers initial and operating costs, and the projected cash flow ensures the project's sustainability. Therefore, an ongoing internal training program will be implemented covering customs documentation, Incoterms (International Commercial Terms), export processes, and international logistics. Certified external consultants may also be hired during the initial operational phase.

Kerzner (2022) indicates that strengthening technical skills reduces operational errors and improves project execution, which helps minimize the risk for S&B imports.

Regarding suppliers, the following should be developed:

Contracts with quality and time clauses.

Evaluate suppliers using performance indicators.

Have a second, alternative supplier.

Porter (2019) explains that diversification in the supply chain reduces competitive vulnerabilities; and this also creates preventive financial strategies to stabilize costs in international trade.

Ballou (2020) states that staying up-to-date reduces delays and costs due to regulatory non-compliance. Therefore, it is essential to:

Maintain constant communication with customs agents.

Review official bulletins.

Update documentation in accordance with current regulations before each shipment.

## Conclusions

The analysis of S&B Imports shows sustained growth in its digital sales, confirming that e-commerce models can scale rapidly when managed correctly (Swoboda & Sinning, 2022, p. 190). Furthermore, it was determined that the Colombian import market has high demand for air conditioning products.

The company's operating model, based on outsourcing and dropshipping, aligns with modern approaches to flexible logistics, which allow for reduced operating costs and increased responsiveness. The identified risks—logistical fluctuations, tariff changes, regulatory non-compliance, and price competition—are consistent with the typical risks of international trade as outlined by various authors.

It was verified that S&B Imports possesses strengths in customer service and adaptability, factors that improve competitiveness and the perception of the B2B (Business to Business) buyer. Based on the project's financial analysis, it is concluded that the company is potentially profitable and sustainable under certain conditions, provided it maintains control over costs and financial and economic margins, which is fundamental in import businesses with high variability in freight and exchange rates.

### **Future lines of research**

It is advisable to delve deeper into the analysis of cultural factors that influence international trade relations, given that strengthening strategic alliances with suppliers contributes to greater supply chain stability, minimizes operational risks, and fosters continuous improvement in service quality. It is also important to implement a formal risk management system, as importing companies are exposed to logistical, regulatory, and financial fluctuations that must be anticipated and controlled. Finally, diversifying the product portfolio based on turnover and demand analysis is crucial.

Update prices and margins monthly, taking into account the volatility of import costs, dollar fluctuations, and variations in international transport, and at the same time, conduct systematic monitoring, since strategic surveillance allows for timely adjustments to prices, promotions, and added value.

Finally, formalize internal operating procedures, since standardization improves efficiency, reduces errors, and increases customer confidence.

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