



**FACULTY OF MECHANICAL AND MANUFACTURING ENGINEERING
TECHNOLOGY (FTKMP)
UNIVERSITI TEKNIKAL MALAYSIA MELAKA**

**BTMW 4012 TECHNOLOGY ENTREPRENEURSHIP
BUSINESS PLAN REPORT**

COMPANY: NZ CRUNCHIES BY AFAQAS



**B. Plan
27.6/30**

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1.0 EXECUTIVE SUMMARY

Afaqas is a company that produce snack that meets Malaysian taste. It come from small businesses with a high potential of growing to giant company. The snack product that its created also promises good feedback from the local community. This due to the taste and price of the product that meets every level of community in Malaysia. The use of multiple platform such as social media helps to increase sales and exposure towards community about our product.

One of Afaqas recent snack product are called NZ Crunchies. NZ Crunchies is one of the bumiputra product brands which was introduced in May 2019. In just a few months after the launch of this product, it has gone viral among Malaysians due to its wide usual taste. NZ Crunchies are snacks made from poppy skin and coated with a variety of flavours of this century's delicious and viral options. Among the flavours served are Cheese Primo, Golden Salted Egg, Savoury Chicken Floss, Korean BBQ, Chocolate Supreme, Milky Matcha, Butter Toast. These snacks are suitable for all ages, can be used as snacks anytime

This single sales channel earned a percentage of the firm's income, allowing our company to meet operational costs while also restricting its growth. Our firm has grown tremendously from its humble beginnings, and we expect to continue expanding in the future. We feel the lessons we've learned in our business will be beneficial to us in the future. The food industry offers numerous potentials, but it also presents some unique obstacles. Our merchandise is targeted towards online social media networks like Instagram. We believe that establishing a strong social media presence is critical to our success.

2.0 PURPOSE OF BUSINESS PLAN

- To supervise the financial and inventory management of the NZ Crunchies business.
- To ensure that NZ Crunchies firms can compete with other firms.
- To compute the employee salary budget and the inventory budget

3.0 COMPANY BACKGROUND

3.1 Company's Profile



Figure 1 Company logo

Table 1 Company's Profile

| | |
|---------------------|---|
| Name of Company | AFAQAS SDN BHD |
| Contact Number | 0143435174 |
| Instagram Link | https://instagram.com/crunchies_melaka?igshid=YmMyMTA2M2Y= |
| Type of Ownership | Partnership |
| Address of Business | NO.82, JALAN TU43A, JALAN TASIK UTAMA, 75450 AYER KEROH, MELAKA |

3.2 Vision and Mission

Mission

- Delivering the best quality product and offered to the customer at the most reasonable and affordable price.
- Committed to creating snacks product that suits local tastes as well as international standards.
- To develop a snack product for consumers to simplify snack preparation.

Vision

- To build on our successful and high standard in the snack industry and generate a long-term sustainable competitive advantage for our business.

3.3 Value Proposition

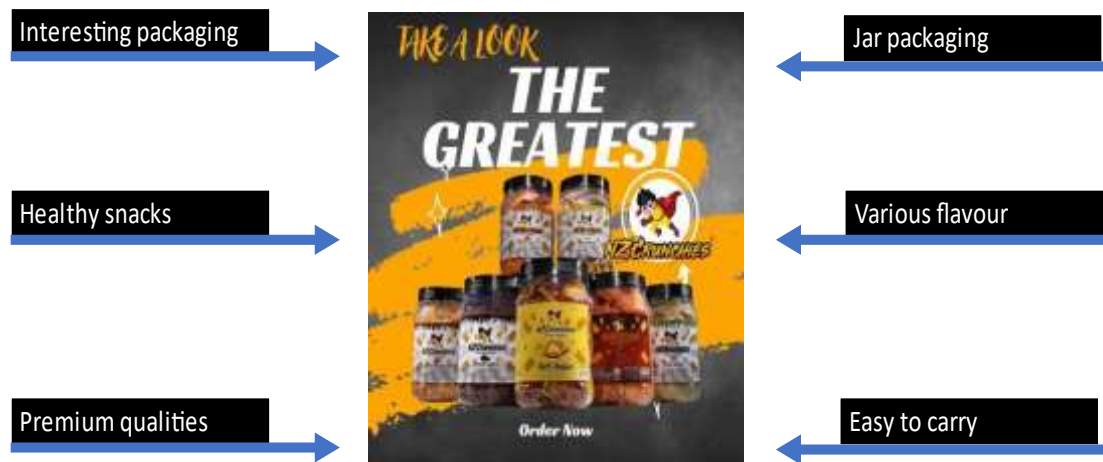


Figure 2 Value Proposition

3.4 Rational Prospection

3.4.1 Company Location

Our company location is located at No.82, Jalan TU43A, Jalan Tasik Utama, 75450 Ayer Keroh, Melaka which is close to the UTeM technology outdoor campus as shown in figure.

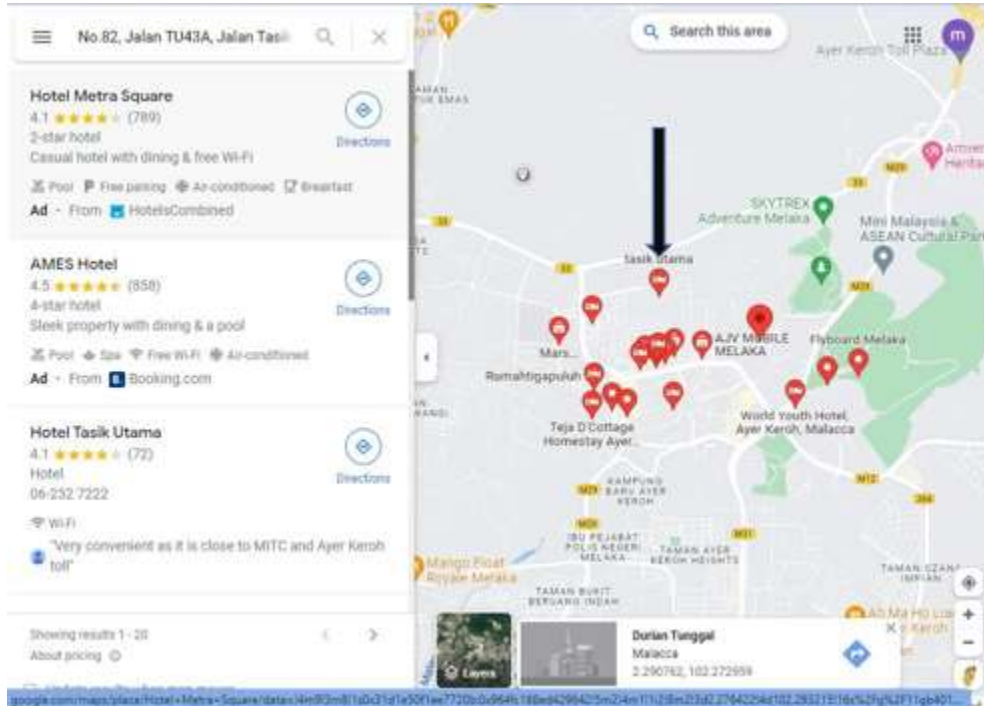


Figure 3 Company location

This location is optimal for our business because it helps us accomplish our company's demands and objectives. Our company's location is advantageous for both customers and competitors. Because we offer inexpensive shipping to UTeM students and the general public, the bulk of our customers is UTeM students and the general public. They may easily purchase our products because our store is conveniently located near them and offers competitive pricing. This location enables our team members to deliver merchandise to customers for our store.

3.4.2 Physical Position

NZ Crunchies Viral has been one of NZ Frozen Industries Sdn Bhd's Bumiputera chip product brands since 1997, and the company is currently seeking highly imaginative individuals that are ready to further develop their business. NZ Crunchies are poppy skin treats with a distinct taste. It's incredibly good, wonderful, and of high quality. When chewed, it is crunchy. The flavour of these chips' melts on your tongue. NZ Crunchies poppy skin chips have the benefit of being a trendy product of the century. In addition to employing cheese tastes as flavours for our snacks, we also utilise chicken floss flavours, salted eggs, green tea, and chocolate. Very ideal for enjoyment at any time or place. NZ Crunchies accept purchases online and products will be shipped via postal service. In addition, we also carry out paid shipping for areas close to our area.

3.5 Owners/Worker's Profile & Qualifications

General Manager

Table 2 Profile General Manager

| | |
|----------------------|--|
| Name | MUHAMMAD AZRI BIN MD KHIR |
| Age | 25 |
| Telephone number | 017-706-0098 |
| Email Address | azri.khair15@gmail.com |
| Education background | Bachelor Of Manufacturing Engineering Technology with Honours |
| Skill | <ul style="list-style-type: none">• Accountability• Management skill• Multi-linguistic |
| Experience | <ul style="list-style-type: none">• Project coordinator• Business owner |

Marketing Manager

Table 3 Profile Marketing Manager

| | |
|----------------------|--|
| Name | NURUL QADRIYAH BINTI MOHD RIZAL |
| Age | 22 |
| Telephone number | 010-322-9412 |
| Email Address | nurulqadriyah00@gmail.com |
| Education background | Bachelor Of Manufacturing Engineering Technology with Honours |
| Skill | <ul style="list-style-type: none">• Promoting skills• Social communication• Multi-linguistic |
| Experience | <ul style="list-style-type: none">• Sosial media manager• Promoter |

Sales Manager

Table 4 Profile Sales Manager

| | |
|----------------------|---|
| Name | NURUL SYUHADAH BINTI ABDUL JAFAR |
| Age | 23 |
| Telephone number | 013-725-8957 |
| Email Address | syuhadah5184@gmail.com |
| Education background | Bachelor Of Manufacturing Engineering Technology with Honours |
| Skill | <ul style="list-style-type: none">• Multi-lingual• Developing budgets• Management and leadership skill• Analysing sales data |
| Experience | <ul style="list-style-type: none">• Sosial media manager• promoter |

Sales Team

Table 5 Profile Sales Team

| | |
|----------------------|---|
| Name | MUHAMMAD ABU HUZAIFAH BIN AHAMD ZUBIR |
| Age | 25 |
| Telephone number | 014-343-5174 |
| Email Address | abuhuzaifahhh@gmail.com |
| Education background | Bachelor Of Manufacturing Engineering Technology with Honours |
| Skill | <ul style="list-style-type: none">• Multi-lingual• Developing budgets• Management and leadership skill• Analysing sales data |
| Experience | <ul style="list-style-type: none">• Sosial media manager• promoter |

Finance Manager

Table 6 Profile Finance Manager

| | |
|----------------------|--|
| Name | FAWZAN HANAFI BIN MOHAMAD FAZDHLI |
| Age | 22 |
| Telephone number | 012-415-4699 |
| Email Address | Pojeysesmes@gmail.com |
| Education background | Bachelor Of Manufacturing Engineering Technology with Honours |
| Skill | <ul style="list-style-type: none">• Mathematical proficiency• Attention to detail• Organize• Leadership |
| Experience | <ul style="list-style-type: none">• Branch manager• Cashier |

Sales Technician

Table 7 Profile Sales Technician

| | |
|----------------------|--|
| Name | MUHAMMAD AFNAN BIN ASRI |
| Age | 22 |
| Telephone number | 014-510-5047 |
| Email Address | afnannnn77@gmail.com |
| Education background | Bachelor Of Manufacturing Engineering Technology with Honours |
| Skill | <ul style="list-style-type: none">• Prioritise tasks• Address problems critically• Fast response |
| Experience | <ul style="list-style-type: none">• Cashier• Technician |

4.0 MARKETING PLAN

4.1 Goods and Services

NZ Crunchies is a food product that provides a product which is NZ Crunchies Viral. There are eleven unique flavours of NZ Crunchies Viral. The main objective of this business product is to introduce to the public the emergence of poppy snacks that have a unique flavour, are affordable in price, are easy to carry, and are suitable for the whole family. This product is fasting food suitable for all people to feel it. For the NZ crunchies, we have two different editions which are bottle and pouch bag. Very ideal for enjoyment at any time or place. NZ Crunchies accept purchases online and products will be shipped via postal service. In addition, we also carry out paid shipping for areas close to our area.

4.2 Target Market

The NZ Crunchies is more focused on students, staff at UTeM Technology Faculty and family. There are four main faculty located in Ayer Keroh, Melaka which is FTKMP, FTKEE, FKM and FPTT where 45% the student from faculty FTKMP, 20% the student from faculty FTKEE, 15% the student from faculty FKM and 20% the student from faculty FPTT. There are 4495 students and UTeM staff were located around Ayer Keroh, Melaka. However, 15% from 4495 population were UTeM staff, the remaining of 95% from 4495 population were students. The product that NZ Crunchies offers are in a wide range of flavour that is in high demand. In line with that, the price offered are also reasonable and affordable. Everyone has different tastes. As such, NZ Crunchies comes with a wide variety of flavour that caters to the needs of the customers. Our position is very strategic since it is surrounded by target customers such as UTeM students and lecturers, and they can simply contact us or the firm can easily deliver to them because the company also has cash on delivery service. The firm has its own sales objective, and it is critical to focus on it since selecting the proper target market which is RM 4167 per month to enhance our profit and sales.

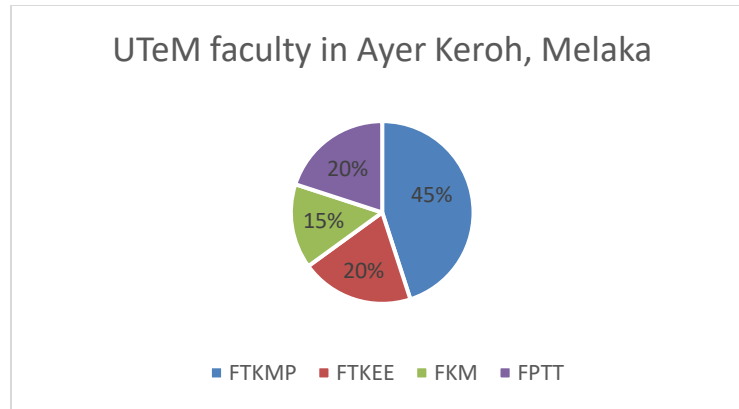


Figure 4 Pie-chart of UTeM faculty in Ayer Keroh, Melaka

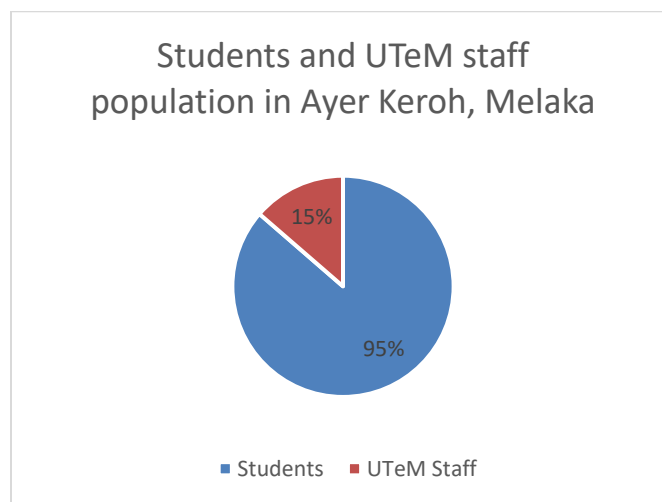


Figure 5 Pie-chart of students and UTeM staff population in Ayer Keroh, Melaka

4.3 Market Size

As one of NZ Frozen Industries Sdn Bhd's Bumiputera chip product brands since 1997, the firm is still seeking highly imaginative individuals ready to further grow their business. As we all know, today's popia snacks aren't very popular with teenagers, but with unprecedented usage, we're hoping that they'll gradually and steadily acquire market share trust and long-term connection with family and friends. As a result, we feel that our NZ Crunchies Viral can compete with other brands and attract new customers as a newcomer with our annual sales target RM 50,000. Finally, we constantly make certain that our NZ Crunchies popia snacks are in high demand and effectively created.

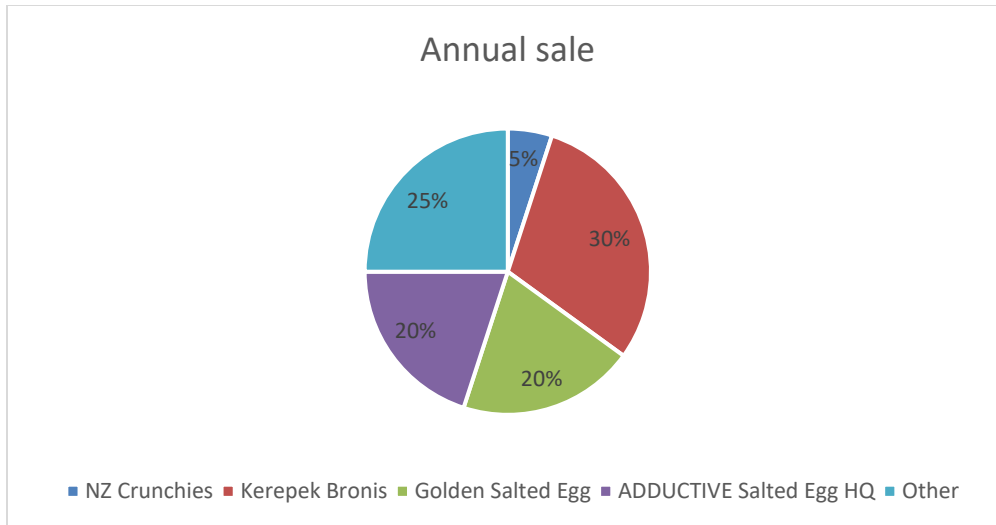


Figure 6 Pie-chart of annual sales

4.4 Company Market Segment

The target market for our business is the people who focus more on demographic segmentation. The demographic segmentation has several factors including age, gender, income, race and occupation. Because NZ Crunchies is suitable for people of all ages, from youngsters to the elderly. The snack contains a unique flavour which people in Malaysia love very much and can accept without any issue. Because Malaysia is a multi-religious country, the NZ Crunchies firm ensured that the ingredients were suitable for all religions. The NZ Crunchies firm also increased our marketing by selling it online during MCO, since the internet business is more successful because many people from all around Malaysia may acquire the NZ Crunchies without having to visit our store. This is also due to the increased use of the internet. Furthermore, the NZ Crunchies site in Ayer Keroh, Melaka is extremely important since it is surrounded by our target customers, who are students, lecturers, and their families. Finally, NZ Crunchies is perfect for eating anywhere and at any time since the packaging is very handy because it must close once the client no longer wants to eat it. As more individuals use online learning or work from home, snacks like NZ Crunchies are more likely to be consumed because many people become hungry after working for so long and the client may eat them without moving from their chairs.

4.5 Competitors

The NZ Crunchies company specializes in eight distinct varieties. This snack can also be served with rice as a side dish, which is a significant difference between the NZ Crunchies and other available snack options. NZ Crunchies' unique selling proposition is this. As a result of the pandemic, numerous various types of food made by small enterprises have entered the local market. As a result, the NZ Crunchies now have many competitors; however, each one specializes in a different location and employs a different ingredient than the others. The fact that NZ Crunchies are still focused on their own unique selling proposition, which differentiates them from other snacks on the market, as well as the fact that they continue to maintain the high quality of their products even though they are homemade and they also have attractive packaging, which attracts more customers despite the growing number of other companies offering similar products.

Table 8 Competitors' Strength And Weakness

| No. | Company Name | Address | Strengths | Weakness |
|-----|---------------------------|--|--|--|
| 1 | Kerepek Bronis | FG-17, Dataran Pahlawan Melaka Megamall, Jln Merdeka, Bandar Hilir, 75000, Melaka | <ul style="list-style-type: none">• taste different from the others• Near to mall | <ul style="list-style-type: none">• Capacity Limitation |
| 2 | Golden Salted Egg | Lot G-9, Mydin Mall MITC Melaka, 12, MITC, Hang Tuah Jaya, 75450, Ayer Keroh, Melaka | <ul style="list-style-type: none">• Central business district | <ul style="list-style-type: none">• Limited Space• Loud environment |
| 3 | ADUCTIVE Salted Egg HQ | Gerai Lot A, Melaka Sentral, Jalan Sentral, Plaza Melaka Sentral, 75400, Melaka | <ul style="list-style-type: none">• Make a cod• New and refreshing | <ul style="list-style-type: none">• Packed environment |

i. Kerepek Bronis



Figure 7 Kerepek Bronis

BRONIS CHIPS is the first brownie-cake-turned-chips product in Malaysia. According to Nor Azila Mahmood, founder, and CEO of Bronis Sdn Bhd, the originality of this product is the continuous taste of scrumptious brownies with a longer shelf life and crisp consistency. She founded the business on the basis of a classic brownie, but after a week, she realized it didn't last or taste the same. After more chevalier experimentation, she discovered that using the same ingredients but making it thinner preserved the flavor and lasted longer. In October 2016, Nor Azila and her husband launched a small business producing crisps in their kitchen. Within two months, the brilliant idea had gone viral.

ii. Golden Salted Egg Peyek



Figure 8 Golden Salted Egg Peyek

Nur Amalina is a Malaysian and the creator of Golden Salted Egg Peyek. Golden Salted originated in Gurun Kedah, where a 26-year-old lady created it. Krukkrappy International Sdn Bhd is the company's name. Although the company is new, it has received a great response from the public since salted eggs are becoming increasingly popular in Malaysia, and the entrepreneur seized the chance to improve the traditional peyek by adding a salted egg flavor. This cuisine is quite popular during the MCO time.

iii. ADUCTIVE Salted Egg HQ



Figure 9 ADUCTIVE Salted Egg HQ

Aducktive Salted Egg HQ is a food shop that sells salted egg cornflakes as its principal item. This product has initially made in Malaysia. Approximately in 2019, Aducktive Salted Egg HQ was founded. During the eid season, this company sells several types of food in addition to salted egg cornflakes. For instances 'maruku' 'ikan bilis' and 'popia rangup'. "Aducktive" was formed from the term "salted egg," which refers to duck eggs. Mohamad Anif Azami was the product's owner, also referred to as an entrepreneur. He started his business at age 28. In their own kitchen, he started creating salted egg cornflakes. Initially, there was no brand, and the response was minimal. Then, they begin to create their own product names and logos. Since the product's flavor was primarily produced from duck's egg, the product's name and logo were primarily associated with duck.

4.6 Market Share

A company's market share is the proportion of a market's total revenue or sales that it generates. It also refers to the business's marketability aftermarket size and rival position have been assessed. Market share is typically stated as a proportion of the entire market size. After analyzing the shortcomings and strengths of competitors and NZ Crunchies, the market share is presented below.

Table 9 Competitors and NZ Crunchies

| COMPANY | PERCENTAGE (%) |
|------------------------|----------------|
| Kerepek Bronis | 30 |
| Golden Salted Egg | 20 |
| ADUCTIVE Salted Egg HQ | 20 |
| NZ Crunchies | 5 |
| Other | 25 |
| Total | 100 |

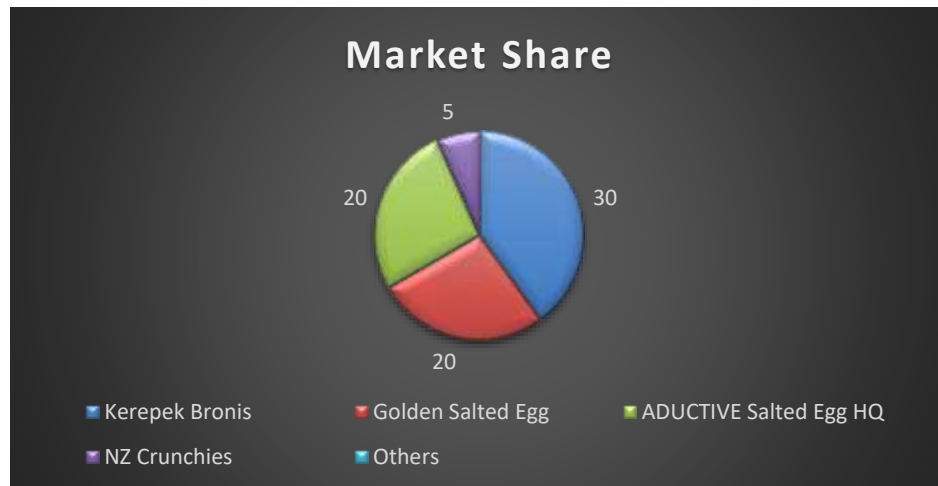


Figure 10 Market Share

4.7 Marketing Mix

I. Product



Figure 11 Product

Product or service strategy considers the brand, package quality, and taste of the product or service. Customers consistently favor the company's high-quality goods and services. NZ Crunchies are snacks made entirely by local businesses and available in eight delectable varieties. All varieties created are based on consumer requests. NZ Crunchies snacks are available in pouch bags as well as bottles. With content that lasts longer and is portable. The objective of this packaging is for clients who wish to prepare these snacking delicacies for an event.

II. Pricing

NZ Crunchies establishes a long-term agreement in order to provide a stable pricing system. Because the corporation must take into account everything that leads to client complaints. Sales Manager attempting to deliver the greatest price in order to service the consumer as well as the company can while maximising profit by providing low cost and high quality items. This is to ensure that the company can generate more profit and increase its sales performance. The approach of pricing things is based on the cost of expenditure required to achieve a suitable price. Profit is taken at a percentage rate of 70%.

Table 10 Pricing

| | 1 box/15 bottles | 1 bottle |
|--------------------------------|------------------|----------|
| Price of product from supplier | RM120.00 | RM8.00 |
| Postage | RM10.00 | RM0.67 |
| Product with postage | RM130.00 | RM8.67 |
| Profit | 73% | RM6.33 |
| Price to sell | - | RM15 |

III. Place

The primary purpose of good distribution in any industry is to attract consumers and make it easy for them to purchase the goods. The actual store is located at No. 82, Jalan TU43, Jalan Tasik Utama, 75450, Ayer Keroh, Melaka, and is in an ideal location because it is bordered by target markets such as UTeM and residential areas. NZ Crunchies companies choose their locations based on their target market to make it easier for customers to reach us. In addition, the company leverages social media channels such as Instagram to sell things online and post to clients via shipping companies. As a result, customers can buy in cash or online without difficulty.



Figure 12 Instagram of NZ Crunchies in Melaka

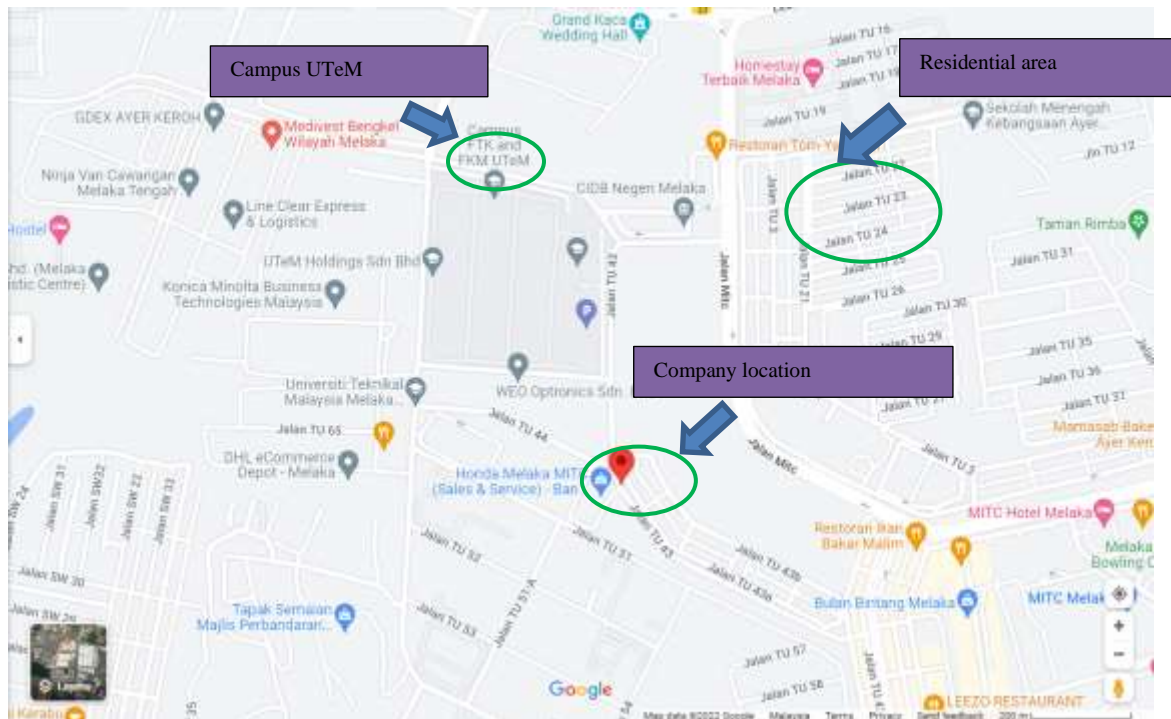


Figure 13 Location of NZ Crunchies Store

IV. Promotion

The advertising of this product is done through the use of social media since it is simpler to access, and because the MCO is something that many customers would rather have delivered to them than the product itself. Instagram or Shopee will serve as the platform for the advertisement of the product. Because of this type of advertising, it will be much simpler to bring in new customers because those customers will not have to travel all the way to Melaka in order to purchase some NZ Crunchies. In addition to that, there will be a deal such as buy 2 get free cod because it is the approach that will be used to attract more clients. Aside from that, the company offers a discount to consumers who purchase two products, which is an RM2 reduction where the pricing for two products is RM30 but the price is RM28.



Figure 14 Promotion from NZ Crunchies

4.8 Sale Forecasting

The NZ Crunchies company consists of a group of six people. This company works every month in Melaka since its target market surrounds it. Because sales are expanding month after month, the NZ Crunchies company has great expectations for improved profits in the coming month. The company has reached sales of RM 82,107.00 in the last three months, and it is attempting to achieve a 5% increase in profit each month, which is RM 86,212.35. This is consistent with the company's efforts to spread its influence throughout Malaysia. Even though there are many competitors, the NZ Crunchies company continues to perform well because many agents have already signed up with the company, making it more popular and increasing the number of customers. The company's goal of increasing profits by 5% each month demonstrates that NZ Crunchies is confident in its business and plans to enhance it to be more successful. Profit can be increased in this organization by increasing target customers and marketing.

5.0 OPERATION PLAN

5.1 Based Description

The process of creating and justifying a yearly operating budget proposal is known as the operational plan. It should determine the operations and budget for each division of the company for the following two months. Process flow charts, from beginning to conclusion, such as company location and hour, raw materials, and operational budget are all included in operational. This product is from NZ crunchies. Therefore, the process involved is receiving product by supplier, documentation, product preparation process and distribution to customer.

5.2 Equipment

Table 10 show the overall cost for operation plan.

Table 11 Table of equipment


| NO | ITEM | PRICE (RM) | FINANCIAL TYPE |
|----|--------------------|------------|----------------|
| 1. | Electronic Device | 8,000 | Debt |
| 2. | Documentation item | 3,000 | Debt |
| 3. | Marketing | 3,000 | Debt |
| 4. | Worker Salary | 15,500 | Equity |

5.3 Manufacturing Process/ Inventory Planning

5.3.1 Inventory Planning

Inventory

Table 12 Inventory


| NAME | LAYOUT | PRICE | UNIT | TOTAL COST |
|-----------------|---|--------|------|---------------|
| Office Table |  | 178.00 | 6 | 1,068.00 |
| Office Chair |  | 58.30 | 6 | 349.80 |
| Filling Cabinet |  | 209.00 | 4 | 836.00 |

| | | | | |
|-----------------|---|--------|-------|----------|
| Stock Rack |  | 353.00 | 4 | 1,412.00 |
| Office Computer |  | 609.00 | 4 | 2,436.00 |
| | | | Total | 6,101.8 |

5.3.2 Stock Inventory

Table 13 Stock Inventory

| NAME | LAYOUT | PRICE (Per Unit) | UNIT | TOTAL COST (RM) |
|-------------------|---|---------------------|------|--------------------|
| Cheese Primo |  | 10.00 | 20 | 200.00 |
| Korean BBQ |  | 10.00 | 20 | 200.00 |
| Seaweed Teriyaki |  | 10.00 | 20 | 200.00 |
| Chocolate Supreme |  | 10.00 | 20 | 200.00 |
| Golden Salted Egg |  | 10.00 | 20 | 200.00 |

| | | | | |
|--------------|---|-------|-------|----------|
| Milky Matcha |  | 10.00 | 20 | 200.00 |
| | | | Total | 1,200.00 |

5.3.3 Process Flow

NZ crunchies are a simple snack that come in a variety of packages to suit different flavours. The method for each snack remains the same, with the exception of the labelling process, which is carried out by a separate machine for each flavour. The first flowchart shows the steps involved in receiving NZ crunchies, from inspection through documentation and storage. The product distribution from our firm to the agent and client is then explained in process flowchart 2. Our firm will be able to sustain monthly output and profit using these process flowcharts.

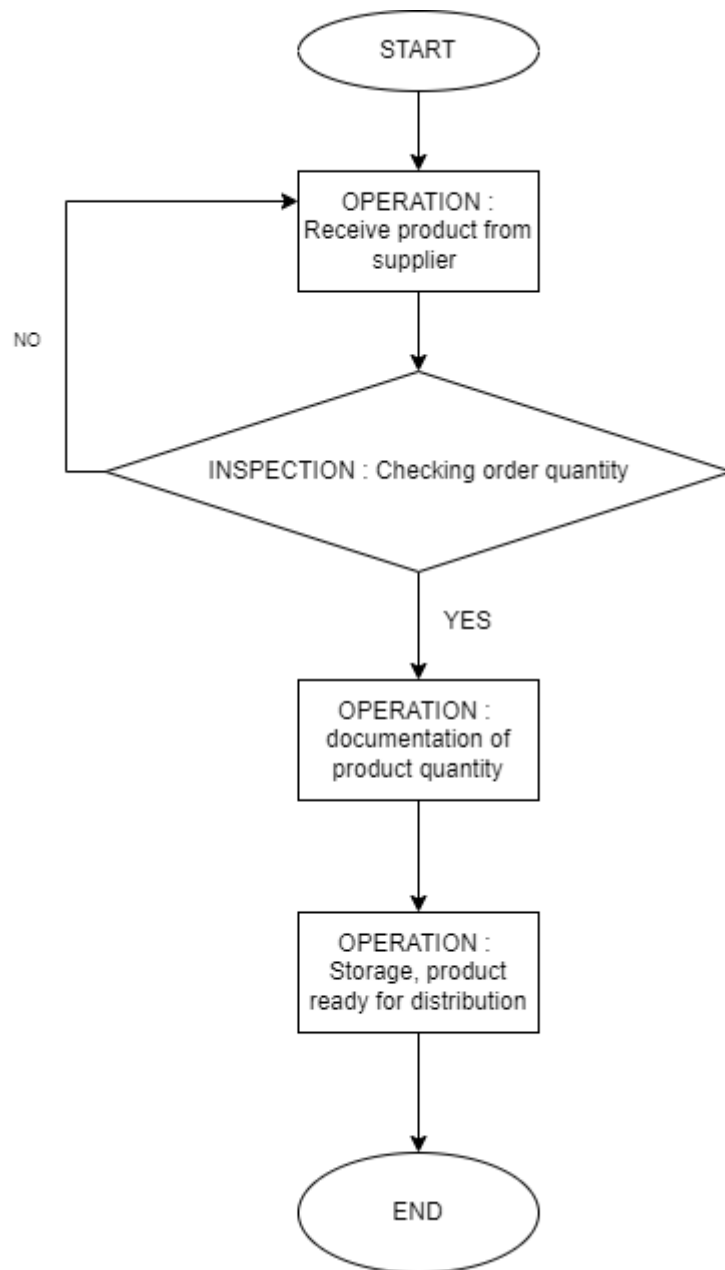


Figure 15 Product Management

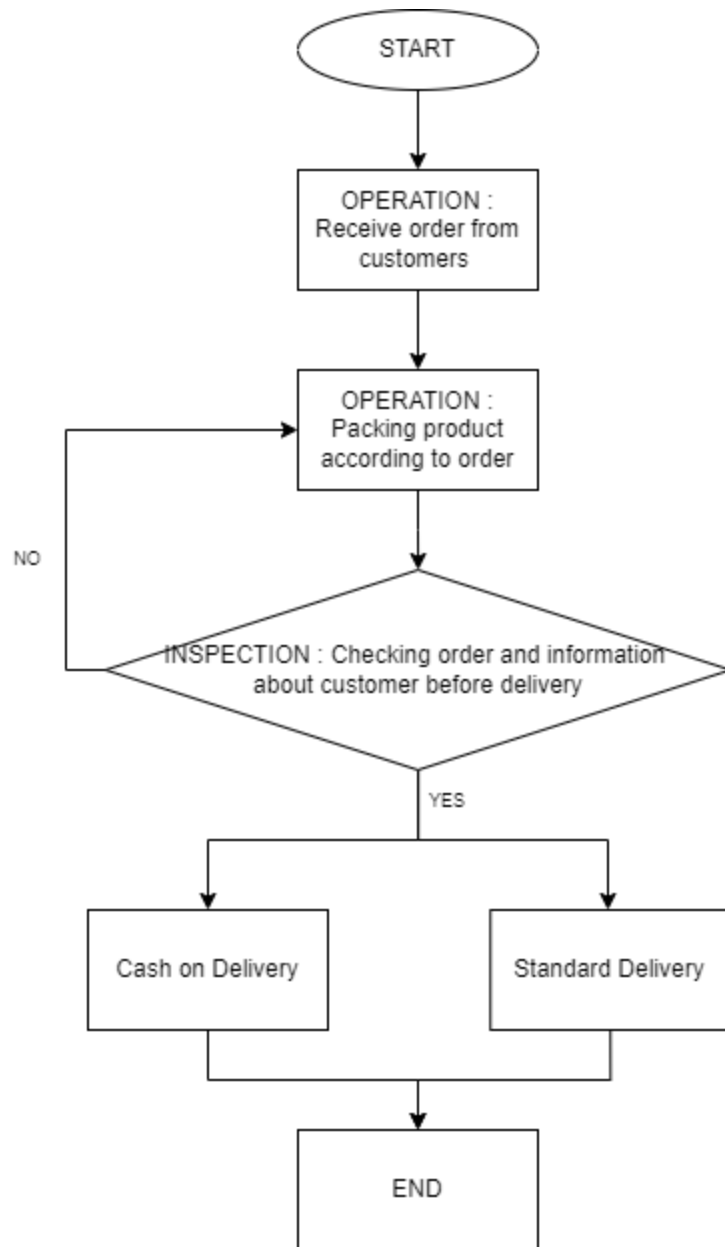


Figure 16 Product Distribution

5.3.4 Layout Plan

Our primary headquarters are located at No.82, Jalan TU43A, Jalan Tasik Utama, 75450 Ayer Keroh, Melaka which is 2 floor terrace house. The physical arrangement of all resources within a facility that use space. To enhance sales, decrease operating expenses, improve company efficiency, and maximise profit, we have a cooking area, packing area, and office.

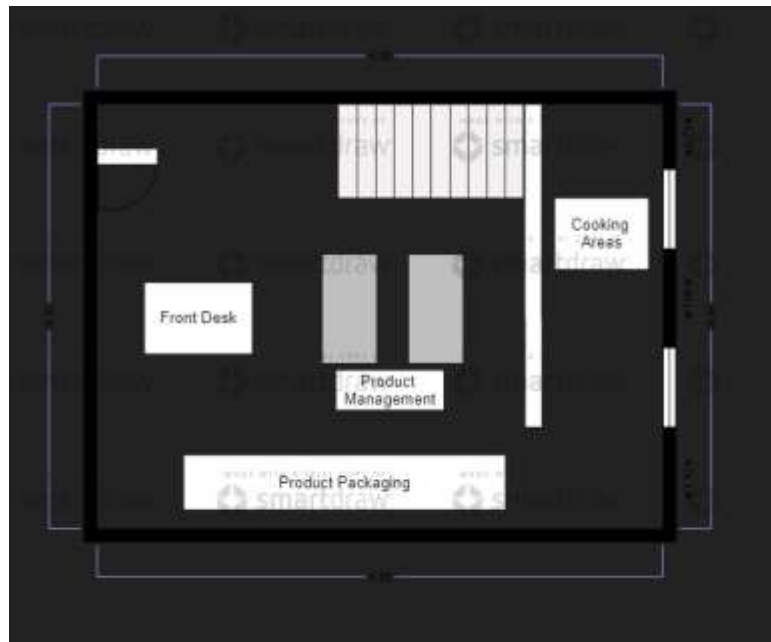


Figure 17 Layout Plan

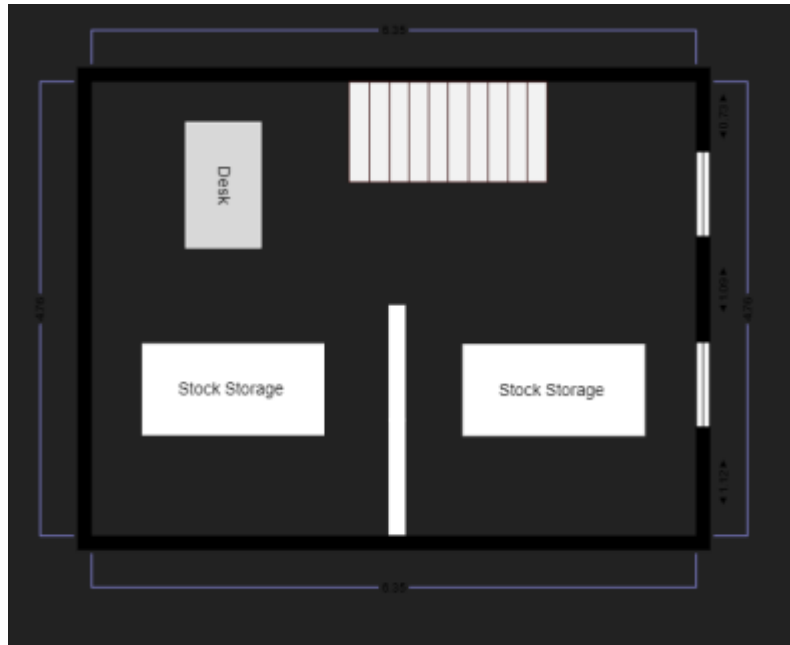


Figure 18 Layout Plan

6.0 ORGANIZATION'S ASPECT

6.1 Organization Structure

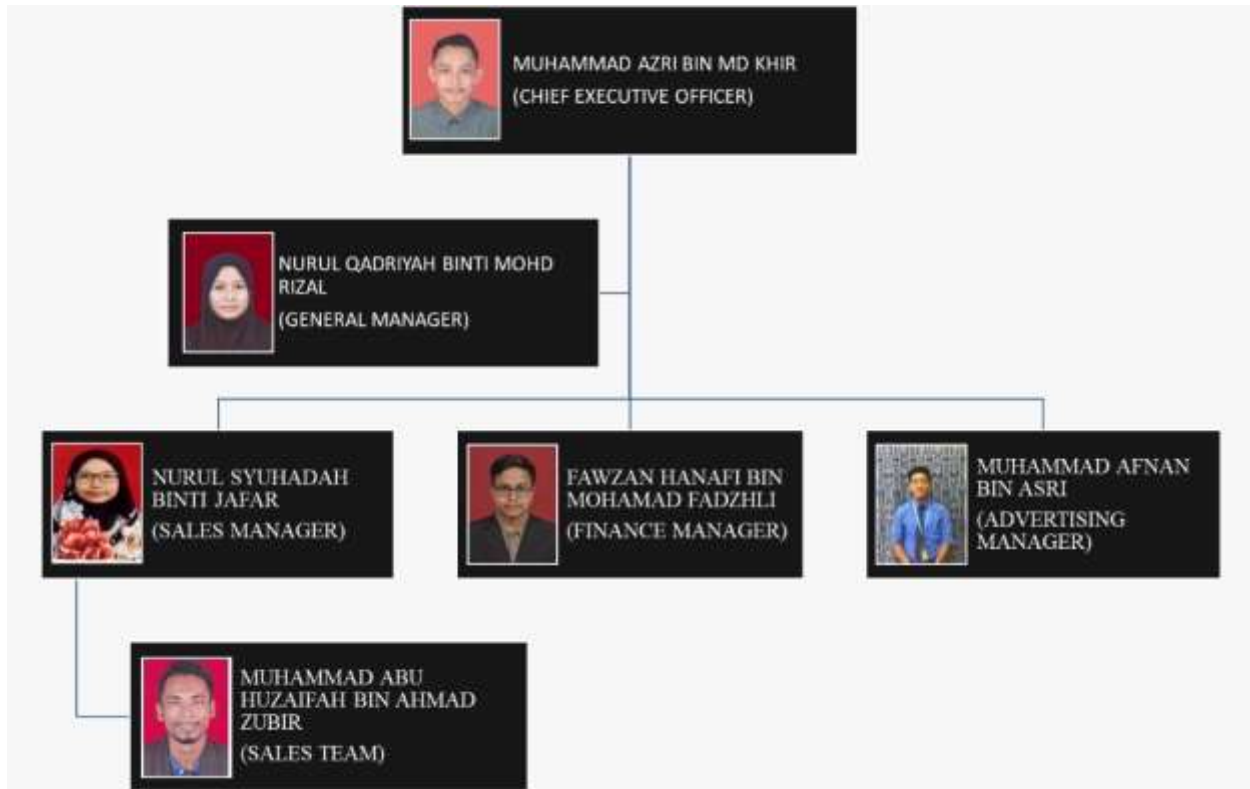


Figure 19 Organization chart

6.2 List of Workers

Table 14 List of workers

| NO. | POSITION | MONTHLY SALARY (RM) | EPF (13%) | SOCSSO (2%) (RM) | TOTAL (RM) |
|-----|-------------------------------|------------------------|-----------|---------------------|---------------|
| 1 | CHIEF EXECUTIVE OFFICER | 4500 | 540 | 90 | 5130 |
| 2 | MARKETING MANAGER | 3000 | 360 | 60 | 2074 |
| 3 | SALES MANAGER | 3000 | 360 | 60 | 2074 |

| | | | | | |
|---|------------------------|------|-----|----|------|
| | | | | | |
| 4 | SALES TEAM | 3000 | 360 | 60 | 2074 |
| 5 | FINANCE MANAGER | 3000 | 360 | 60 | 2074 |
| 6 | ADVERTISING MANAGER | 3000 | 360 | 60 | 2074 |

6.3 Job Scope

Table 15 Job Scope

| NO | POSITION | RESPONSIBILITY |
|----|-------------------------------|--|
| 1 | CHIEF EXECUTIVE OFFICER | <ul style="list-style-type: none"> - Ensure that all members understand the operations of the company and work together. - Make sure all members doing their tasks |
| 2 | MARKETING MANAGER | <ul style="list-style-type: none"> - To build strategic relationship with the partners and suppliers. - To deploys successful marketing campaign and strategies to contribute to company sales. |
| 3 | SALES MANAGER | <ul style="list-style-type: none"> - Leads the sales team and setting sales quotas and goals - Creating sales plan and analyse the data. |
| 4 | SALES TEAM | <ul style="list-style-type: none"> - Work with customers to find what they need and ensure a smooth sales process. - Find new sales leads and maintain relationship with customer. |
| 5 | FINANCE MANAGER | <ul style="list-style-type: none"> - To provide the financial reports and analyse the actual performance of the company on growth of sales. - To manage the preparation of budget of the company |
| 6 | ADVERTISING MANAGER | <ul style="list-style-type: none"> - Direct a company's advertising activities and staff members to develop creative - consistent brand-specific ad campaigns |

7.0 FINANCIAL PLAN

7.1 Project Implementation Cost

Table 16 Project Implementation Cost

| No | Item | Total (RM) | Loan (RM) | Own Money (RM) |
|------------------------|------------------------------------|------------|-----------|------------------|
| 1. Capital Expenditure | | | | 8,304.90 |
| 1.1 | Kiosk Furniture | 6,000.00 | 6,000.00 | |
| 1.2 | Machinery, Computer | 6,000.00 | 6,000.00 | |
| 2. Working Capital | | | | |
| 2.1 | Marketing/Pamphlet/Banner | 1,500.00 | | 1,500.00 |
| 2.2 | Work Operation | 17,849.00 | | 17,849.00 |
| 2.3 | Administrative | 15,500.00 | | 15,500.00 |
| 3. Other Expenditure | | | | |
| 3.1 | Kiosk Utilities | 2,304.90 | 2,304.90 | |
| 3.2 | Adobe Creative Cloud Licese/Month | 295.00 | | 295.00 |
| 3.3 | Microsoft 365 License/Month | 85.00 | | 85.00 |
| 3.4 | Renovating | 2,000.00 | 2,000.00 | |
| 4. Additional | | | | |
| 4.1 | Contingency Cost (10% Grand Total) | | | 5,153.39 |
| Total | | | | 48,687.29 |

7.1.1 Fixed Assets / Set-Up Cost/ Pre Operating Cost / Initial Cost (1st monthly)

Table 17 Fixed Assets / Set-Up Cost/ Pre Operating Cost / Initial Cost (1st monthly)

| No | Item | Price (RM) | Financial type |
|--------------|-----------------|------------|---------------------|
| 1 | Computer | 2,000.00 | Fixed assets |
| 2 | Kiosk furniture | 450.00 | Fixed assets |
| 3 | Machinery | 3,500.00 | Fixed assets |
| 4 | Material | 500.00 | Set-up cost |
| 5 | Pamphlet | 250.00 | Pre-operationg cost |
| 6 | Poster | 150.00 | Pre-operationg cost |
| 7 | Stationery | 350.00 | Initial cost |
| 8 | Utility | 500.00 | Fixed assets |
| 9 | Office | 3,000.00 | Set-up cost |
| 10 | Insurance | 1,000.00 | Set-up cost |
| 11 | Transport | 300.00 | Pre-operationg cost |
| Total | | | 12,000.00 |

Total 1st month cost:

Assets/ Initial cost : RM 24000

Bank Loan : RM 40000

RM 64000

7.1.2 Working Capital

Table 18 Working Capital

| Type of expenditure | RM |
|-------------------------------|------------------|
| Advertising Marketing expense | 1,500.00 |
| Promotion (RM*1 month) | 2,549.00 |
| Office expense | 1,500.00 |
| Office supplies | 3,000.00 |
| Business Insurance Cost | 1,000.00 |
| Wi-fi/Communication | 300.00 |
| Salaries | 15,500.00 |
| Transportation | 2,000.00 |
| Utility expense | 3,500.00 |
| Entertainment expense | 1,500.00 |
| Training expense | 1,000.00 |
| Rental kiosk | 1,500.00 |
| Total | 34,849.00 |

7.1.3 Project Implementation Cost

Table 19 Project Implementation Cost

| | | |
|--------------------|---|------------------|
| 1 | Fixed assets and initial cost | 12,000.00 |
| 2 | Working capital | 34,849.00 |
| Total | | 46,849.00 |
| 3 | Unexpected Expenditure/ Contingency (10%) | 5,153.39 |
| | | |
| Grand total | | 52,002.39 |

7.2 Capital

Table 20 Capital

| | |
|-------------------|------------------|
| Own Money (RM) | 24,000.00 |
| Loan (RM) | 40,000.00 |
| Total (RM) | 64,000.00 |

7.3 Project Implementation Cost & Sources of Fund

Table 21 Project Implementation Cost & Sources of Fund

| Owner | Contribution (RM) |
|---------------------------------------|--------------------------|
| Muhammad Azri bin Md Khair | 4,000.00 |
| Fawzan Hanafi bin Mohd Fazdhli | 4,000.00 |
| Muhammad Abu Huzaifah bin Ahmad Zubir | 4,000.00 |
| Muhammad Afnan bin Asri | 4,000.00 |
| Nurul Qadriyah Binti Mohd Rizal | 4,000.00 |
| Nurul Syuhadah Binti Abdul Jafar | 4,000.00 |
| Total | 24,000.00 |

7.4 Loan Amortization & Depreciation Value

Table 22 Loan Amortization & Depreciation Value

| Period (A year) | Principal | Interest | Balance |
|-------------------------|------------------|-----------------|----------------|
| 1 | 40,000.00 | 10% | 36,666.67 |
| 2 | 36,666.67 | 10% | 33,333.34 |
| 3 | 33,333.34 | 10% | 30,000.01 |
| 4 | 30,000.01 | 10% | 26,666.68 |
| 5 | 26,666.68 | 10% | 23,333.35 |
| 6 | 23,333.35 | 10% | 20,000.02 |
| 7 | 20,000.02 | 10% | 16,666.69 |
| 8 | 16,666.69 | 10% | 13,333.36 |
| 9 | 13,333.36 | 10% | 10,000.03 |
| 10 | 10,000.03 | 10% | 6,666.70 |
| 11 | 6,666.70 | 10% | 3,333.37 |
| 12 | 3,333.37 | 10% | 0.00 |

7.5 Depreciation

Table 23 Depreciation

| PERIOD (A YEAR) | DEPRECIATION PER YEAR | CUMULATIVE DEPRECIATION | VALUE AT THE END OF YEAR |
|--------------------|--------------------------|----------------------------|-----------------------------|
| 1 | RM100 | RM100.00 | RM11,900.00 |
| 2 | RM100 | RM200.00 | RM11,800.00 |
| 3 | RM100 | RM300.00 | RM11,700.00 |
| 4 | RM100 | RM400.00 | RM11,600.00 |
| 5 | RM100 | RM500.00 | RM11,500.00 |
| 6 | RM100 | RM600.00 | RM11,400.00 |
| 7 | RM100 | RM700.00 | RM11,300.00 |
| 8 | RM100 | RM800.00 | RM11,200.00 |
| 9 | RM100 | RM900.00 | RM11,100.00 |
| 10 | RM100 | RM1,000.00 | RM11,000.00 |
| 11 | RM100 | RM1,100.00 | RM10,900.00 |
| 12 | RM100 | RM1,200.00 | RM10,800.00 |

7.6 Pro-forma Cash Flow Statement

Table 24 Pro-forma Cash Flow Statement

| ITEM | JANUARY (RM) | FEBRUARY (RM) | MARCH (RM) | APRIL (RM) |
|------------------------------------|--------------|---------------|------------|------------|
| Cash in flow | | 4,418.10 | 17,090.10 | 24,102.20 |
| Capital (Beginning of the month) | 64,000.00 | 24,000.00 | 17,090.10 | 24,102.20 |
| Sales | 4,167.00 | 4,167.00 | 4,167.00 | 4,167.00 |
| Total | 68,167.00 | 32,585.10 | 38,347.20 | 52,371.40 |
| | | | | |
| 2. Cash Out-Flow | | | | |
| Kiosk Furniture | 6,000.00 | 0.00 | 0.00 | 0.00 |
| Machinery, Computer | 5,500.00 | 0.00 | 0.00 | 0.00 |
| Marketing/Pamphlet/Banner | 1,500.00 | 300.00 | 150.00 | 150.00 |
| Work Operation | 17,849.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| Administrative | 15,500.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| Kiosk Utilities | 2,304.90 | 0.00 | 0.00 | 0.00 |
| Adobe Creative Cloud License/month | 295.00 | 295.00 | 295.00 | 295.00 |
| Renovating | 2,000.00 | 0.00 | 0.00 | 0.00 |
| Wi-fi/Communication | 300.00 | 300.00 | 300.00 | 300.00 |
| Transportation | 2,000.00 | 1,500.00 | 1,000.00 | 900.00 |
| Utility expense | 3,500.00 | 1,000.00 | 900.00 | 800.00 |
| Entertainment expense | 1,500.00 | 500.00 | 0.00 | 0.00 |
| Rental kiosk | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| Training expense | 1,000.00 | 0.00 | 0.00 | 0.00 |
| Office supplies | 3,000.00 | 100.00 | 100.00 | 50.00 |

| | | | | |
|---|-----------|-----------|-----------|-----------|
| Total | 63,748.90 | 15,495.00 | 14,245.00 | 13,995.00 |
| Cash Surplus (+)/ Deficit (-) (Ending Cash for the month) | 4,418.10 | 17,090.10 | 24,102.20 | 38,376.40 |

| MAY (RM) | JUNE (RM) | JULY (RM) | AUGUST (RM) | SEPTEMBER (RM) | OCTOBER (RM) |
|-----------|------------|------------|-------------|----------------|--------------|
| 38,376.40 | 66,724.80 | 121,771.60 | 232,115.20 | 453,952.40 | 896,476.40 |
| 38,076.40 | 66,574.80 | 121,621.60 | 231,965.20 | 453,802.00 | 896,326.40 |
| 4,167.00 | 4,167.00 | 4,167.00 | 4,167.00 | 4,167.00 | 4,167.00 |
| 80,619.80 | 137,466.60 | 247,560.20 | 468,247.40 | 911,921.40 | 1,796,969.80 |
| | | | | | |
| | | | | | |
| 0.00 | 500.00 | 50.00 | 0.00 | 1,000.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100.00 | 100.00 | 150.00 | 150.00 | 300.00 | 150.00 |
| 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 295.00 | 295.00 | 295.00 | 295.00 | 295.00 | 295.00 |
| 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 |
| 800.00 | 1,000.00 | 1,200.00 | 1,100.00 | 1,000.00 | 1,000.00 |
| 850.00 | 900.00 | 900.00 | 850.00 | 1,000.00 | 900.00 |
| 0.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | | |
|-----------|------------|------------|------------|------------|--------------|
| 50.00 | 100.00 | 50.00 | 100.00 | 50.00 | 50.00 |
| 13,895.00 | 15,695.00 | 15,445.00 | 14,295.00 | 15,445.00 | 16,195.00 |
| 66,724.80 | 121,771.60 | 232,115.20 | 453,952.40 | 896,476.40 | 1,780,774.80 |

| NOVEMBER (RM) | DECEMBER (RM) | Total (RM) |
|--------------------------|--------------------------|-------------------|
| 1,780,774.80 | 3,547,571.60 | |
| 1,780,624.80 | 3,547,421.60 | 7,265,605.10 |
| 4,167.00 | 4,167.00 | 50,004.00 |
| 3,565,566.60 | 7,099,160.20 | 7,315,609.10 |
| | | |
| | | |
| 1,600.00 | 0.00 | 9,150.00 |
| 2,000.00 | 10,000.00 | 17,500.00 |
| 150.00 | 150.00 | 3,350.00 |
| 5,000.00 | 5,000.00 | 72,849.00 |
| 5,000.00 | 5,000.00 | 70,500.00 |
| 0.00 | 0.00 | 2,304.90 |
| 295.00 | 295.00 | 3,540.00 |
| 0.00 | 0.00 | 5,000.00 |
| 300.00 | 300.00 | 3,600.00 |
| 1,100.00 | 1,000.00 | 13,600.00 |
| 950.00 | 1,000.00 | 13,550.00 |
| 0.00 | 0.00 | 3,000.00 |
| 1,500.00 | 1,500.00 | 18,000.00 |

| | | |
|--------------|--------------|--------------|
| 0.00 | 0.00 | 1,000.00 |
| 100.00 | 50.00 | 3,800.00 |
| 17,995.00 | 24,295.00 | 240,743.90 |
| 3,547,571.60 | 7,074,865.20 | 7,074,865.20 |

7.7 Profit and Loss Statement

Table 25 Profit and Loss Statement

| Profit And Loss Statement | Rm |
|--|------------------|
| Sale | 82,107.00 |
| Cost Of Raw Material | 1,461.50 |
| Cost Stock Of Raw Material | 940.75 |
| Gross Profit | 79,704.75 |
| Expenses | |
| Salary | 15,500.00 |
| Rental | 3,000.00 |
| Utilities | 4,400.00 |
| Transportation | 1,500.00 |
| Promotion | 2,549.00 |
| Business Registration And Launching Cost | 1,300.00 |
| Asset Depreciation | 12,000.00 |
| Total | 39,455.75 |

7.8 Balance sheet Statement

Table 26 Balance sheet Statement

| | |
|----------------------------------|------------------|
| Income taxes payable | 8,500.00 |
| Other Accrued liabilities | 4,500.00 |
| Deferred revenues | 1,500.00 |
| Total Current Liabilities | 41,500.00 |

| OWNERS EQUITY | |
|----------------------|------------------|
| Common stock | 11,000.00 |
| Retained earnings | 2,200.00 |
| Treasury stock | 50,000.00 |
| Total equity | 63,200.00 |

8.0 APPENDIXES

Appendix A

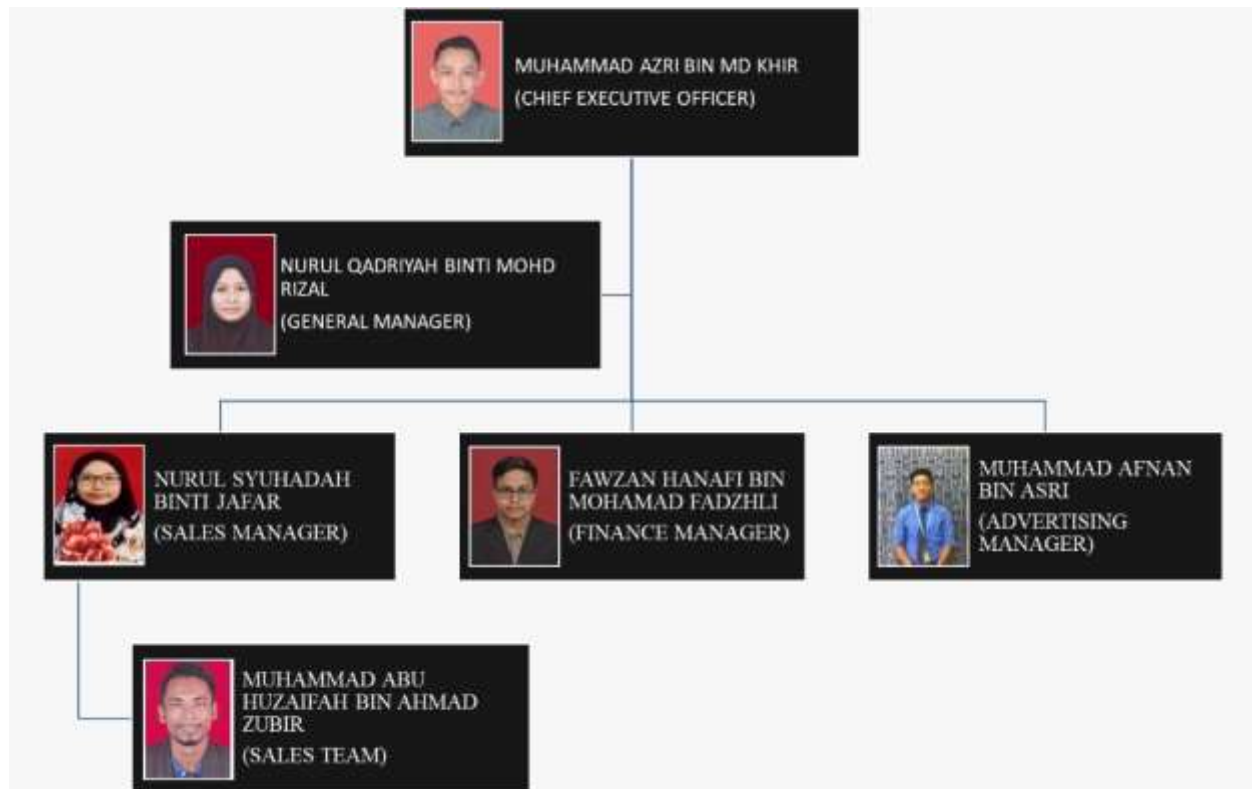


Figure 20 Organization Structure

Appendix B

COMPANY CASH FLOW STATEMENT

| ITEM | JANUARY (RM) | FEBRUARY (RM) | MARCH (RM) | APRIL (RM) |
|------------------------------------|-----------------|------------------|------------|------------|
| Cash in flow | | 4,418.10 | 17,090.10 | 24,102.20 |
| Capital (Beginning of the month) | 64,000.00 | 24,000.00 | 17,090.10 | 24,102.20 |
| Sales | 4,167.00 | 4,167.00 | 4,167.00 | 4,167.00 |
| Total | 68,167.00 | 32,585.10 | 38,347.20 | 52,371.40 |
| | | | | |
| 2. Cash Out-Flow | | | | |
| Kiosk Furniture | 6,000.00 | 0.00 | 0.00 | 0.00 |
| Machinery, Computer | 5,500.00 | 0.00 | 0.00 | 0.00 |
| Marketing/Pamphlet/Banner | 1,500.00 | 300.00 | 150.00 | 150.00 |
| Work Operation | 17,849.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| Administrative | 15,500.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| Kiosk Utilities | 2,304.90 | 0.00 | 0.00 | 0.00 |
| Adobe Creative Cloud License/month | 295.00 | 295.00 | 295.00 | 295.00 |
| Renovating | 2,000.00 | 0.00 | 0.00 | 0.00 |
| Wi-fi/Communication | 300.00 | 300.00 | 300.00 | 300.00 |
| Transportation | 2,000.00 | 1,500.00 | 1,000.00 | 900.00 |
| Utility expense | 3,500.00 | 1,000.00 | 900.00 | 800.00 |
| Entertainment expense | 1,500.00 | 500.00 | 0.00 | 0.00 |
| Rental kiosk | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| Training expense | 1,000.00 | 0.00 | 0.00 | 0.00 |

| | | | | |
|---|-----------|-----------|-----------|-----------|
| Office supplies | 3,000.00 | 100.00 | 100.00 | 50.00 |
| Total | 63,748.90 | 15,495.00 | 14,245.00 | 13,995.00 |
| Cash Surplus (+)/ Deficit (-) (Ending Cash for the month) | 4,418.10 | 17,090.10 | 24,102.20 | 38,376.40 |

| MAY (RM) | JUNE (RM) | JULY (RM) | AUGUST (RM) | SEPTEMBER (RM) | OCTOBER (RM) |
|-----------|------------|------------|-------------|----------------|--------------|
| 38,376.40 | 66,724.80 | 121,771.60 | 232,115.20 | 453,952.40 | 896,476.40 |
| 38,076.40 | 66,574.80 | 121,621.60 | 231,965.20 | 453,802.00 | 896,326.40 |
| 4,167.00 | 4,167.00 | 4,167.00 | 4,167.00 | 4,167.00 | 4,167.00 |
| 80,619.80 | 137,466.60 | 247,560.20 | 468,247.40 | 911,921.40 | 1,796,969.80 |
| | | | | | |
| | | | | | |
| 0.00 | 500.00 | 50.00 | 0.00 | 1,000.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100.00 | 100.00 | 150.00 | 150.00 | 300.00 | 150.00 |
| 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 295.00 | 295.00 | 295.00 | 295.00 | 295.00 | 295.00 |
| 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 |
| 800.00 | 1,000.00 | 1,200.00 | 1,100.00 | 1,000.00 | 1,000.00 |
| 850.00 | 900.00 | 900.00 | 850.00 | 1,000.00 | 900.00 |
| 0.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 |

| | | | | | |
|-----------|------------|------------|------------|------------|--------------|
| 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 50.00 | 100.00 | 50.00 | 100.00 | 50.00 | 50.00 |
| 13,895.00 | 15,695.00 | 15,445.00 | 14,295.00 | 15,445.00 | 16,195.00 |
| 66,724.80 | 121,771.60 | 232,115.20 | 453,952.40 | 896,476.40 | 1,780,774.80 |

| NOVEMBER (RM) | DECEMBER (RM) | Total (RM) |
|------------------|------------------|--------------|
| 1,780,774.80 | 3,547,571.60 | |
| 1,780,624.80 | 3,547,421.60 | 7,265,605.10 |
| 4,167.00 | 4,167.00 | 50,004.00 |
| 3,565,566.60 | 7,099,160.20 | 7,315,609.10 |
| | | |
| | | |
| 1,600.00 | 0.00 | 9,150.00 |
| 2,000.00 | 10,000.00 | 17,500.00 |
| 150.00 | 150.00 | 3,350.00 |
| 5,000.00 | 5,000.00 | 72,849.00 |
| 5,000.00 | 5,000.00 | 70,500.00 |
| 0.00 | 0.00 | 2,304.90 |
| 295.00 | 295.00 | 3,540.00 |
| 0.00 | 0.00 | 5,000.00 |
| 300.00 | 300.00 | 3,600.00 |
| 1,100.00 | 1,000.00 | 13,600.00 |
| 950.00 | 1,000.00 | 13,550.00 |

| | | |
|--------------|--------------|--------------|
| 0.00 | 0.00 | 3,000.00 |
| 1,500.00 | 1,500.00 | 18,000.00 |
| 0.00 | 0.00 | 1,000.00 |
| 100.00 | 50.00 | 3,800.00 |
| 17,995.00 | 24,295.00 | 240,743.90 |
| 3,547,571.60 | 7,074,865.20 | 7,074,865.20 |



Figure 21 Product



Figure 22 Product