

FUNDAMENTAL OF ENTREPRENEURSHIP (ENT300) BUSINESS PLAN

UPPER TIER SPORTS EQUIPMENT LLP.
(L2- 23B-24B, L2 Floor, Mayang Mall, Jalan Sultan Zainal
Abidin, Kampung Surau Pasir, 20000 Kuala
Terengganu, Terengganu.)

PARTNERSHIP

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Date of submission : 15th July 2022

COVER LETTER

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14 June 2021

Madam,

Submission of the Business plan (ENT300)

Attach in the business plan file "**Upper Tier Sports Equipment LLP**" to fulfil the requirements as needed as a university requirement.

Thank You.

Yours sincerely,

AKMAL

(Muhammad Akmal bin Ahmad Suhaimi)
General Manager of Upper Tier Sports Equipment.

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EXECUTIVE SUMMARY

A partnership company named UPPER TIER SPORTS EQUIPMENT LLP was established in Kuala Terengganu next to the drawbridge in 2019. Five founders make up UPPER TIER, which will debut in 2025. A baseball bat, sports shoes, tennis rackets, and other items are available at the sports equipment retailer UPPER TIER.

Customers that identify as middle-class or lower-class and wish to pay reasonably for sporting goods make up our clientele. Since our business is conveniently placed in the midst of the city at Mayang Mall, our primary market is the residents of Kuala Terengganu's urban areas. Second, we also targeted the youngsters because young people are more inclined to participate in sports. Additionally, Upper Tier provides a selection of sporting goods for every sport, so the athlete only needs to select the things according to the sport category.

Over the year, the UPPER TIER SPORTS EQUIPMENT LLP has experienced explosive development, notably in Terengganu and Kuala Terengganu. Many people are starting to move into and work in Kuala Terengganu. Therefore, many young people will come and remain here. In order to pass the time, people will seek out amusement, such as sports.

The focus of UPPER TIER SPORTS EQUIPMENT LLP's marketing efforts is on the value of our goods and services. People don't have to visit the many speciality sports shops since we provide a variety of sports items. We provide everything in one store. As a result, we create a marketing approach that entices customers, particularly sports enthusiasts, to visit our store.

Muhammad Akmal is the sole manager of UPPER TIER SPORTS EQUIPMENT LLP, including Adam Taufiq, Nur Inanna, Nurul Syafiqah, and Syahmi Khuzairi as leading executives. Even though they have a foundation in Computer Science, our employees have substantial expertise in a wide range of disciplines. Instead of having separate tasks and portfolio partners, partners will take on roles collectively.

Finally, we have also made many efforts to establish our corporate names in the industry. Through social media platforms like Facebook and Instagram, websites, posters, billboards, pamphlets, and business cards, we have advertised our products. There is no doubt that Upper Tier has the ability to win over Kuala Terengganu residents.

MAIN BODY OF THE BUSINESS PLAN

- Chapter 1 : Introduction
- Chapter 2 : Purpose for Preparing Business Plan
- Chapter 3 : Business Background
- Chapter 4 : Owners'/Partners' Background
- Chapter 5 : Location of the Business
- Chapter 6 : Marketing Plan
- Chapter 7 : Operations Plan
- Chapter 8 : Administrative Plan
- Chapter 9 : Financial Plan
- Chapter 10 : Conclusion

CHAPTER 1: INTRODUCTION

a) **Name of the company:** UPPER TIER SPORTS EQUIPMENT LLP.

Name of business partners:

- Adam Taufiq bin Shahrul Affendi
- Muhammad Akmal bin Ahmad Suhaimi
- Nur Iwanina binti Adnan
- Nurul Syafiqah binti Roshisham
- Syahmi Khuzairi bin Shamsul Khairi

Location of the business: Located at Mayang Mall, Jalan Sultan Zainal Abidin, Kampung Surau Pasir, 20000 Kuala Terengganu, Terengganu.

b) **Date of business commencement:** 10th of January 2024

c) **Industry profile:**

UPPER TIER is a partnership business founded in 2019 in Kuala Terengganu near the drawbridge. UPPER TIER consists of five founders and will be launched in 2025. UPPER TIER is a sports equipment store that offers various sports equipment such as a racket, sports shoes, baseball bat and other things.

Background of the industry:

In the business world, sports are best known for their multiple benefits to individual firms, including sponsorships, brand promotion, advertising sites, and marketing opportunities. Sports, on the other hand, have a massive economic impact over the globe. International athletic events such as the World Cup and the Olympics have a substantial economic impact on the host countries, which should be no surprise. These financial ramifications might be positive or negative, affecting not just a regional but also a global scale.

Many sports require a ball, athletic shoes, and additional sport-specific equipment such as baseball bats, golf clubs, or hockey sticks. Some athletes are now recognised by the gear they use. For example, NHL player Sidney Crosby has been synonymous with Reebok Hockey gear since his debut in 2005. Reebok also manufactures Crosby's skates, gloves, and hockey sticks.

According to the Dallas Stars website, ice hockey gloves protect players from the freezing temperatures outside, not stray sticks and pucks. George Merritt used the first type of goaltender leg pads, cricket pads, to protect his legs during an ice hockey game in 1896. During this time, football padding was minimal, consisting of cloth put to the areas surrounding the shoulders, knees, and thighs. Leather helmets were used during World War I, while plastic helmets became popular after the mid-1940s.

Demand:

In 2021, the global sports equipment market was worth USD 331.4 billion, with a compound annual growth rate (CAGR) of 6.4 per cent projected from 2022 to 2030. The market is expanding due to constant innovation and quick technological advancements to meet changing consumer needs. In addition, demand for such equipment is increasing as people become more aware of the value of sports and fitness activities and the advantages of a healthy lifestyle.

The Covid-19 pandemic has wreaked havoc on various industries, including sports and fitness. As a result, many tournaments and sporting events have been postponed or restructured, including the Olympics. As a result, market participants attempt to estimate the long-term impact of disrupted cash flows, uncertainty, and potential attendance and participation losses.

Supply:

In Malaysia, many sports equipment supplies can be found. This is because Malaysians love sports, especially football. Most Malaysian, either guy or girl, youth or old, love to play sports. Therefore, the best supplier, Sportex, will supply our sports equipment.

d) Factors in selecting the proposed business.

1. Suitable for all types of ages.
2. We provide sports equipment to the retail stores/small stores.
3. All kinds of sports brands will be placed in one store.
4. Everyone loves to do sports.

CHAPTER 2: PURPOSE FOR PREPARING BUSINESS PLAN

a) To apply for a loan.

The business plan is a vital document as a guide for the lender, Maybank, that will loan for our business based on the agreed amount of money in the application. Moreover, it helps create a clear framework for present and future recommendations to avoid misunderstandings of the lender's interest and participation and earn trust and passion from them in our company venture.

b) To attract investors

A great business plan will attract and persuade our investor, Amanah Saham Bumiputera (ASNB), in black and white that our business is an excellent investment and is projected to thrive in its sector, resulting in an incremental increase in cash application to assist the business endeavour.

c) A guideline to manage the business effectively.

Business plans help run our business efficiently since it reveals all of the flows our team has agreed to operate from the start. In addition, it can be a guideline for our company's operations because it is vital to guarantee that all activities run smoothly and are linked with the organisation's goals and objectives in attaining long-term success in the industry.

d) To maintain business focus

Business plans help retain business focus since the plan comprises all of the product information, personnel and financial estimations, and the business' financial strategy. Therefore, it is easier for our company to decide on any adjustments because we know our business's emphasis from the start.

CHAPTER 3: BUSINESS BACKGROUND

- a) Company's name : Upper Tier LLP
- b) Business address : Mayang Mall, Jalan Sultan Zainal Abidin,
Kampung Surau Pasir, 20000 Kuala Terengganu,
Terengganu.
- c) Correspondence address : L2- 23B-24B, L2 Floor, Mayang Mall, Jalan Sultan Zainal
Abidin, Kampung Surau Pasir, 20000 Kuala
Terengganu, Terengganu.
- d) Website address : <https://UpperTier.com>
- e) E-mail address : upperTier@gmail.com
- f) Telephone number : 03- 5555 3223
- g) Form of business : Partnership
- h) Main activities : Selling sports equipment
- i) Date of commencement : 1st January 2023
- j) Date of registration : 30th January 2023
- k) Registration number : 202304794613
- l) Name of bank : MAYBANK
- m) Bank account number : 579128643791
- n) Equity contribution (cash) :

Name	Percentage (%)	Contribution (RM)
ADAM TAUFIQ BIN SHAHRUL AFFENDI	14	140 000
MUHAMMAD AKMAL BIN AHMAD SUHAIMI	14	140 000
NUR IWANINA BINTI ADNAN	14	140 000
NURUL SYAFIQAH BINTI ROSHISHAM	14	140 000
SYAHMI KHUZAIRI BIN SHAMSUL KHAIRI	14	140 000
Total	70%	700 000

CHAPTER 5: LOCATION OF THE BUSINESS

a) Physical location of the project

Mayang Mall is a freehold lifestyle fashion and food and beverage premier mall located in the heart of Kuala Terengganu, Terengganu, along Jalan Sultan Zainal Abidin and directly across from the Seberang Takir waterways. Mayang Mall, currently under development, will be a retail and residential mixed-development and the largest mall on the East Coast, only a kilometre from Pasar Payang, the famous central market established in the 1960s.

b) Building

- Type - Shop
- Structure - 6-storey shopping mall with 1500 parking bays
- Size - 715 000 square feet
- Cost of the building - RM 900 million
- Cost of rental - RM 2090/month

c) Basic amenities

- 24-hour security
- Covered car park
- Eating establishments
- Convenience stores
- Banks

d) Road map of the exact location.





CHAPTER 6: MARKETING PLAN

a) Products or services description.

The offered goods include sports shoes and equipment for various sports such as football, basketball, badminton, takraw, and others.

Table 1: List of products/services provided

Types of products/services	Cost price per unit (RM)	Selling price per unit (RM)
Football Shoes	280	90
Basketball Shoes	200	90
Badminton Shoes	150	130
Court Shoes	100	100
Running Shoes	89	150
Insole	20	25
Stocking	15	10
Football Ball	79	50
Netball Ball	79	40
Basketball Ball	99	50
Takraw Ball	30	25
Shuttlecock	25	40
PingPong Ball	11	10
Volleyball Ball	105	30
Jersey	49	60
Tracksuit	79	20
Short Pants	39	25

Wind Breaker	69	100
Headband	25	10
Glove	29	15
Towel	17	15
Net	100	30
Stopwatch	72	25

b) Target market

Table 2: Target Market

Market segmentation	Target market	Location
Geographical (city/city area)	City People	Kuala Terengganu
Demographic (age)	Youth	Kuala Terengganu
Psychographic (lifestyle)	Actively fit	Kuala Terengganu
Psychographic (activity)	Athlete	Kuala Terengganu

c) Competitors

Table 3: Competitors

Name & address	Strengths	Weaknesses
Al Ikhsan Al-Ikhsan Kuala Terengganu, 77-B, Jalan Sultan Sulaiman, 20100 Kuala Terengganu, Terengganu	Well-known Outlet (have many branches across Malaysia)	Pricey
I Sport Ground Floor, Lot PT726, Jalan Hiliran, 21000 Kuala Terengganu, Terengganu	Have an outfit for each sport	Not cover for the sports equipment
Arena Sports & Equipments No. 99, 101, Jalan Banggol, 20100 Kuala Terengganu, Terengganu	Cover equipment for almost every sport	Not so well-known store
Original Classic LOT G43 & G43H, GROUND FLOOR, KTCC MALL, Jalan Sultan Zainal Abidin, 20000 Kuala Terengganu, Terengganu	Got every type of sports shoe branded and affordable	Only focus on shoes

d) Market size

MARKET SIZE = Population of people in Kuala Terengganu * Percentage people assume to buy product * Estimated price for 1 unit (we estimate that on average people will buy 1 unit of item per year)

TOTAL POPULATION PEOPLE IN KUALA TERENGGANU (BASED ON UNITED NATIONS) = **237 000**

ESTIMATED PRICE

- 1 unit consist of 3 piece of jersey, 1 pair of shoes , 1 ball
- Jersey = 60 , Shoes = 112 , Ball = 35
- Total : $60*3 + 112*1 + 35*1 = 327$

PERCENTAGE

- **5%**

a. Market size for UpperTier Store	=	$237\ 000 \times 5\% \times \text{RM}327 = \text{RM } 3, 874,950$
b. Monthly estimated sales	=	$\text{RM } 3, 874, 950 / 12\text{month} = \text{RM } 322\ 912.50$

Market size for UpperTier Store

$$= 237\ 000 \times 5\% \times \text{RM}327 = \text{RM } 3, 874,950$$

Average monthly estimated sales

$$= \text{RM } 3, 874, 950 / 12\ \text{months} = \text{RM } 322\ 912.50$$

e) Market share

- The market share is estimated as a percentage of the market size.

Table 4: Market share

Name	Before entering the market (year)		After entering the market (year)	
	Percentage (%)	Value (RM)	Percentage (%)	Value (RM)
Al Ikhsan	50	38,749,500	50	38,749,500
I Sport	25	19,374,750	24	18,599,760
Arena Sports & Equipment	15	11,624,850	13	10,074,870
Original Classic	10	7,749,900	8	6,199,920
Upper Tier	0	0	5	3,874,950
Total	100	77,499,000	100	77,499,000

f) Sales Forecast

Table 5: Sales Forecast

Year	Month	Sales forecast (RM)	Reasons / Seasons
1	1	400,500	BACK TO SCHOOL
	2	383,850	FLASH SALE PROMOTION
	3	370,500	END FLASH SALE PROMOTION
	4	320,050	HARI RAYA AIDILFITRI
	5	250,000	
	6	250,000	
	7	400,050	HARI SUKAN MALAYSIA
	8	250,000	
	9	250,000	
	10	300,000	KARISMA (UITM)
	11	300,000	YEAR-END SALE
	12	400,000	YEAR-END SALE/BACK TO SCHOOL
	Total (RM)	3,874,950	
2	Total (RM)	4,068,698	Increase 5% per year
3	Total (RM)	4,272,133	Increase 5% per year

g) Marketing Mix

i. Products/services strategy.

Upper Tier. The quality of the items we provided for the sports items is a high-quality item that can be satisfying to our customers. Besides, we provide eco-friendly packaging using a paper bag with our brand, which will make the packaging more used and decrease the pollution of plastic bags. The Sports equipment that we sell at our store has a user manual so it will ease a customer to use our product. The products we sell and provide are different in price and quality, making our products cheaper than buying from an original store. Next, the quality of our product is authentic and original from the branded store, and the quality of the product is guaranteed. Our store guarantees the safety of all the sports equipment with the license and is safe for all age groups. Upper Tier has its labelling for the sports equipment that we sell to our customers to show a00% authenticity of the products. Upper Tier has the tagline that can build momentum for the sports lover: "***Sport Is Life, Life Must Go On***".

ii. Price Strategy.

- Pricing method based on cost can be calculated using:
(Fixed Cost + Variable Cost + Desired Margin).
- For perceived value, our store can consider the market value for each item we resell at UpperTier Sports Store. For example, the price for Nike and Adidas at the original store can be a bit pricey, so our store can use this as an advantage to resell the sports equipment at a lower price. A few factors need to be considered for pricing strategy: our marketing objective, demand and supply of the sports equipment.

iii. Place/distribution strategy

- Our building is strategic to own the sports store because the location is in the middle of town, and more people or customers can arrive at Mayang Mall to shop at this shopping mall.
- For the distribution strategy, our store will develop a relationship with the small sports store to be a reseller to our store, which is the store at KTCC Mall that needs to be a rival to Al-Ikhsan and more. This distribution between producer, wholesaler, e-intermediaries, and consumer needs to be a focus because UpperTier needs to ensure the sports equipment or services we provide reach the target consumers. UpperTier

focuses on our product, which is known as sports equipment and sports centre. The target market of our business is city people, youth, actively fit and athletes.

iv. Promotion strategy.

- UpperTier can advertise by using social media to promote the store, attracting more youngsters to shop with Upper Tier where they can shop for their sports equipment.
- UpperTier also provides promotion for the sales strategy, which is the promotion for the opening sales, flash end sales or anniversary sales. The good thing about the sales promotion is that the customer can get a lower price than usual.
- UpperTier provides a system where any individual wants to be a personal shopper and drop ship to increase the sales of the UpperTier Sports Store.
- UpperTier recruits an ambassador who uses an artist or famous actor and actress to attract their supporters to buy the sports item from our store. This publicity can be published by using billboards on the side of the road and on highways to show any promotion to attract more customers, which always can increase sales.

h) Schedule of marketing budget

Table 6: Marketing Budget

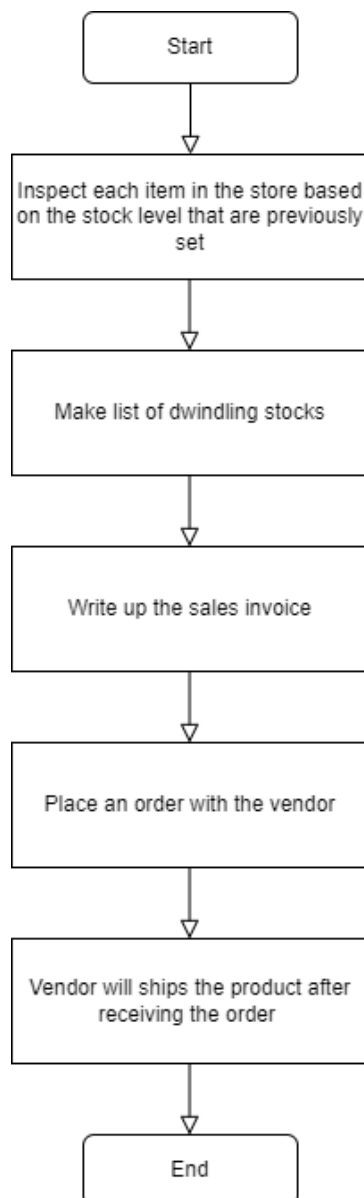
Items	Fixed assets expenses (RM)	Monthly expenses (RM)	Other expenses (RM)
Signboard	5,000		
Flyers and business card			500
Billboard		16,000	
Sales Consultant			2,000
Promotion			5,000
Flyers			400
Total	5,000	16,000	7,900
Grand Total	28,900		

CHAPTER 7: OPERATIONS PLAN

a) Process Flow Chart

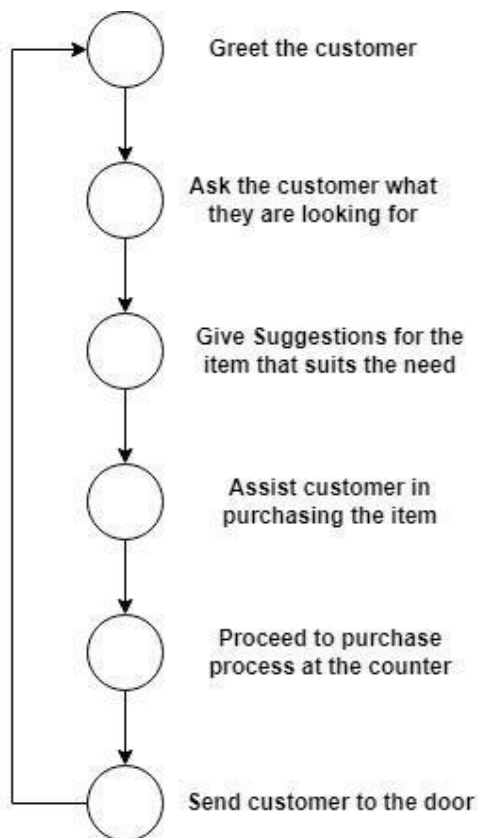
i. Flow chart of the production of goods in UpperTier Store

1. Based on the stock level previously set, inspect every item in the store.
2. Make a list of all the supplies that have gone out and are almost out.
3. Write up the sales invoice.
4. Place an order with the vendor.
5. The vendor ships the product after receiving the order.



ii. Activity chart for the walk-in customer

1. Greet the customer
2. Ask the customer the item that they are looking for
3. Give suggestions for the item that suits the need
4. Assist customer in purchasing the item
5. Proceed to purchase process at the counter
6. Send customer to the door



b) Operation process

We receive and purchase our goods from a local and international vendor we had already chosen for each product brand, including shoes, balls, clothing, and other things. We can receive a lower price for each purchase since we buy in volume.

c) Business and operation hours

	Time	Day(s)
Business Hour	8:00 am- 12:00 am	30
Operation Hour	10:00 am - 10:00 pm	30

Except on public holidays, our business will be open around-the-clock. Our operating hours are from 10:00 am to 10:00 pm. The manager will organise the workforce into shifts, each of which will consist of two parts: the morning and evening shifts. Each employee's daily work hours will be 8 hours, with any additional time being considered overtime.

d) Production planning

We will inspect the inventory at the end of the week and place an order to our supplier to replenish any items that have run out. Additionally, we will do a monthly evaluation of each of our products to discover any hot sellers so that we can plan for the supply of such products in upcoming sales.

Average monthly estimated sales = RM 3, 874, 950 / 12month = **RM 322 912.50**

1 Unit = **RM 327**

Daily estimated sales (30 days) : RM 322 912.50 / 30 days = **RM 10,763.75**

Daily estimated unit sold : RM 10,763.75 / RM327 = **33 Unit per day**

Hourly estimated unit sales (12 hrs) : RM 10,763.75 / 12 hours = **RM 896.97 per hour**

e) Materials/stocks requirement

Table 7: List of Materials/Stocks

Types of materials/stocks	Price per unit (RM)	Quantity (average per month)	Total price (RM)	Supplier
Football Shoes	280	80	22,400	AFN Sports
Basketball Shoes	200	50	10,000	
Badminton Shoes	150	80	12,000	
Court Shoes	100	80	8,000	
Running Shoes	89	90	8,010	
Insole	20	50	1,000	Bugsport
Stocking	15	70	1,050	
Football Ball	79	70	5,530	Sportex Equipments Sdn Bhd
Netball Ball	79	30	2,370	
Basketball Ball	99	40	3,960	
Takraw Ball	30	50	1,500	
Shuttlecock	25	50	1,250	
Ping Pong Ball	11	40	440	
Volleyball Ball	105	40	4,200	
Jersey	49	100	4,900	Warrix Sport Malaysia
Tracksuit	79	100	7,900	
Short Pants	39	100	3,900	
WindBreaker	69	100	6,900	
Headband	25	50	1,250	Sportsclick Malaysia
Glove	29	40	1,160	
Towel	17	40	680	
Net	100	50	5,000	
Stopwatch	72	30	2,160	Decathlon
Grand Total			115,560	

f) Forecasted acquisitions of stocks

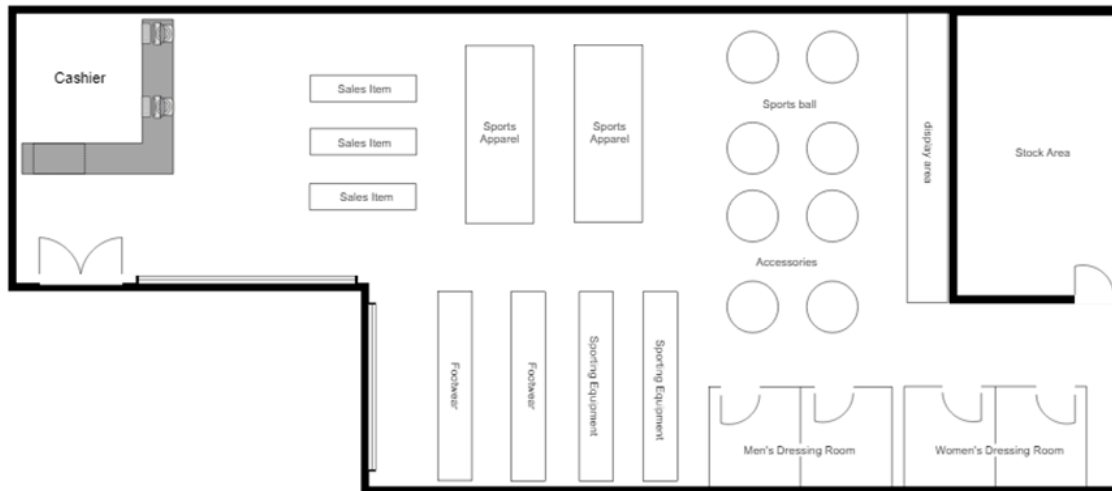
Table 8: Acquisition of Stocks

Year	Month	Stocks acquisition (RM)	Reasons/seasons
1	1	93,670	
	2	99,040	BACK TO SCHOOL
	3	112,710	FLASH SALE PROMOTION
	4	112,710	HARI RAYA AIDILFITRI
	5	80,000	
	6	80,000	
	7	80,000	
	8	80,000	
	9	80,000	
	10	80,000	
	11	112,710	YEAR-END SALE
	12	112,710	YEAR-END SALE/ BACK TO SCHOOL
	Total (RM)	1,123,550	

g) List of machines and equipment

Items	Price Per Unit (RM)	Quantity	Total Price (RM)	Supplier
Cash Register	1,500	2	3,000	Senheng Eletric
Badminton String Machine	9,000	1	9,000	Best.Online Sport
			12,000	

h) Operations layout



i) Licenses, permits and regulations.

- Suruhanjaya Syarikat Malaysia (SSM)
- License for Billboard

j) Schedule of the operations budget

Table 10: Operations Budget

Items	Fixed assets (RM)	Monthly expenses (RM)	Other expenses (RM)
Machine and equipment	12,000		
Insurance & Road Tax			4,500
Telecommunication			4,500
Machine maintenance		500	
Supplier & Transport (Carriage Inwards)			6,000
Acquisition of stocks		93,670	
Total	12,000	94,170	15,000
Grand Total	121,170		

k) Project Implementation Schedule

Table 11: Project Implementation Schedule

Activities	Deadlines	Durations
Incorporation of business	30 November 2021	2 Months
Application for permits and license	30 October 2021	1 Month
Searching for business premise	1 May 2021	3 Months
Renovation of premise	1 March 2021	5 Months
Procurement of machines and raw material	30 April 2021	4 Months
Recruitment of labourers	30 September 2021	1 Month
Installation of machines	28 February 2021	1 Month

CHAPTER 8: ADMINISTRATION PLAN

a) Introduction

i. Vision

- To become the leading multichannel sports equipment retailer in Malaysia
- To be a highly successful, efficient, competitive and robust sports equipment retailer among all sports equipment retailers in Malaysia

ii. Mission

- To consistently provide an ideal choice of quality sports and outdoor activities in line with our customers' evolving demands to develop a successful business.
- To contribute to improving the nation's health by activating the value of a healthy lifestyle, sports and outdoor activities, and improving our customers' quality of life with quality products.
- To maintain a high standard of products and provide an excellent customer experience.

iii. Objectives

- To ensure customer satisfaction towards all products offered in the business and build a repeat customer base
- To continue to provide customers with varieties of high-quality multichannel products based on the recent trends
- To enhance the company's position in the local market and strengthen its name in the market against competitors
- To achieve financial goals by reducing costs as well as making a profit at the same time

b) Organizational chart



c) Manpower planning

Table 12: Position and the Number of staff

Position	Number of staffs
General Manager	1
Administration Executive	1
Marketing Executive	1
Operation Executive	1
Finance Executive	1
TOTAL	5

d) **Schedule of tasks and responsibilities**

Table 13: Schedule of Task and Responsibilities

Position	Main tasks
General Manager	<ul style="list-style-type: none"> • Monitoring and planning the strategic progress of the business. • Overseeing daily business operations. • Making decisions and signing agreements. • Maintain good communications skills and relationships with vendors and suppliers. • Ensure employees work productively and develop professionally.
Administration Executive	<ul style="list-style-type: none"> • Schedules and organises complex calendar activities such as meetings, agendas, and luncheon arrangements. • Assist in staff recruiting and onboarding. • Negotiating with vendors. • Managing corporate stock rooms. • Order necessary office supplies.
Marketing Executive	<ul style="list-style-type: none"> • Organise and oversee advertising campaigns, exhibitions and promotional events. • Ensuring marketing plans are executed according to the project timeline. • Conducting competition research and market analysis to identify the target audience. • Develop and improve existing marketing strategies.
Operation Executive	<ul style="list-style-type: none"> • Communicating with the manager to develop strategic operations goals. • Monitoring facility condition and environmental performance and recommending or approving funding levels and spending plans. • Creating and managing the organisation's fiscal operating and capital budget and expenses. • Providing a workplace setting that is conducive to productive work.
Finance Executive	<ul style="list-style-type: none"> • Keep track of the company's revenue, expenses, and investments. • Generate and analyse financial reports such as cash flow statements. • Observe financial and economic trends • Ensures that the company is profitable.

e) **Schedule of remuneration**

Table 14: Remuneration

Position	No of Staff	Monthly salary (RM)	EPF contributions (RM)	SOCSSO (RM)	Total (RM)
General Manager	1	3700.00	481.00	65.65	4246.65
Administration Executive	1	3460.00	450.00	60.35	3970.35
Marketing Executive	1	3250.00	424.00	56.85	3730.85
Operation Executive	1	2820.00	367.00	49.85	3236.85
Finance Executive	1	2780.00	362.00	48.15	3190.15
Grand Total					18374.85

f) List of office equipment

Table 15: List of Office Furniture, Fittings, and Equipment

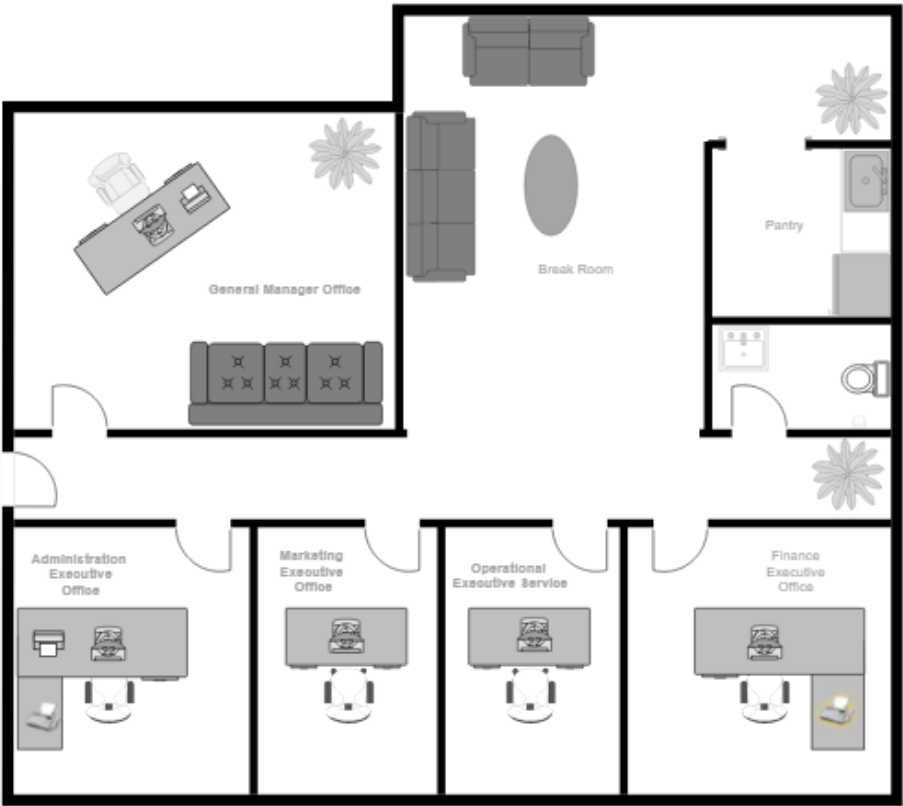
Item	Price per unit (RM)	Quantity	Total price (RM)	Supplier
Long office desk	430.00	3	1290.00	OfficePro
Small office desk	340.00	2	680.00	
Two-seater sofa	129.00	1	129.00	
Three-seater sofa	710.00	1	710.00	
Three-seater sofa	680.00	1	680.00	
Office chair	169.00	4	676.00	
Armchair	260.00	1	260.00	
File rack	220.00	2	440.00	
Coffee table	110.00	1	110.00	
Food cabinet	432.00	1	432.00	
Printer	268.00	1	268.00	Senheng Electric
Computer	2100.00	5	10500.00	
Air-conditioner	1244.00	2	2488.00	
Telephone	98.00	1	98.00	Unifi
Calculator	12.90	5	64.50	L & L Stationery
Pantry sink	143.00	1	143.00	Big Bath
Toilet sink	120.00	1	120.00	
Toilet bidet	840.00	1	840.00	
Grand Total			19928.50	

g) List of office supplies and stationeries

Table 16: List of Office Supplies and Stationeries.

Item	Price per unit (RM)	Quantity	Total price (RM)	Supplier
Pen	1.40	15	21.00	L & L Stationery
Pencil	0.80	10	8.00	
Eraser	0.40	12	4.80	
Ruler	0.70	12	8.40	
Stapler	4.50	5	22.50	
Staples	2.00	10	20.00	
Correction tape	4.50	6	27.00	
Scissor	4.20	6	25.20	
Highlighter	2.70	7	18.90	
File	2.30	10	23.00	
A4 paper	3.80	10	38.00	
Dustbin	5.20	5	26.00	
Clipboard	3.10	7	21.60	
Paper clip	0.60	20	12.00	
Printer ink	10.90	4	43.60	
Grand Total			320.00	

h) Office layout



i) **Schedule of administration budget**

Table 17: Administration Budget

Items	Fixed assets (RM)	Monthly expenses (RM)	Other expenses (RM)
Furniture & Fittings	19928.50		
Motor Vehicle	38000.00		
Remuneration		18374.85	
Rent		2090.00	
Utilities		6500.00	
Petrol		200.00	
Office Supplies & Stationeries			320.00
Business Registration			1000.00
Total	57928.50	27164.85	1320.00
Grand Total	86413.35		

CHAPTER 9: FINANCIAL PLAN

Table 6: Marketing budget

MARKETING BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Signboard	5,000			5,000
	-			-
	-			-
	-			-
Working Capital				
Promotion		5,000		5,000
Billboard		16,000		16,000
Sales Consultant		2,000		2,000
Flyers		400		400
		-		-
		-		-
		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			500	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	5,000	23,400	500	28,400

Table 10: Operations budget

OPERATIONS BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
<i>Fixed Assets</i>				
				-
Machine and Equipment	12000			12,000
				-
				-
<i>Working Capital</i>				
Raw Materials & Packaging		93,670		93,670
Carriage Inward & Duty		6,000		6,000
Salaries, EPF & SOCSO		-		-
Machine Maintenance		500		500
		-		-
		-		-
		-		-
<i>Pre-Operations & Other Expenditure</i>				
Other Expenditure			-	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			4,500	4,500
Other Pre-Operations Expenditure			4,500	4,500
Total	12,000	100,170	9,000	121,170

Table 17: Administration budget

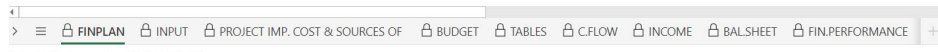
ADMINISTRATIVE BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
<i>Fixed Assets</i>				
Land & Building	-			-
Furniture & Fittings	19,929			19,929
Vehicle	38,000			38,000
	-			-
	-			-
<i>Working Capital</i>				
Remuneration		18,375		18,375
Rent		2,090		2,090
Utilities		6,500		6,500
		-		-
		-		-
		-		-
		-		-
<i>Pre-Operations & Other Expenditure</i>				
Other Expenditure			520	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			1,000	1,000
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	57,929	26,965	1,520	85,893

Report from financial template:

i. Menu



[CLICK HERE TO ENTER DATA](#)



ii. CAPEX

ADMINISTRATIVE EXPENDITURE		MARKETING EXPENDITURE		OPERATIONS EXPENDITURE	
Fixed Assets	RM	Fixed Assets	RM	Fixed Assets	RM
Land & Building		Signboard	5,000		
Furniture & Fittings	19,929			Machine and Equipment	12,000
Vehicle	38,000				
Working Capital		Working Capital		Working Capital	
Remuneration	18,375	Promotion	5,000	Raw Materials & Packaging	93,670
Rent	2,090	Billboard	16,000	Carriage Inward & Duty	6,000
Utilities	6,500	Sales Consultant	2,000	Salaries, EPF & SOCSO	
		Flyers	400	Machine Maintenance	500
Other Expenditure		Other Expenditure		Other Expenditure	
Other Expenditure	520	Other Expenditure	500	Other Expenditure	
Pre-Operations		Pre-Operations		Pre-Operations	
Deposit (rent, utilities, etc.)		Deposit (rent, utilities, etc.)		Deposit (rent, utilities, etc.)	
Business Registration & Licences	1,000	Business Registration & Licences		Business Registration & Licences	
Insurance & Road Tax for Motor Vehicle		Insurance & Road Tax for Motor Vehicle		Insurance & Road Tax for Motor Vehicle	4,500
Other Expenditure		Other Expenditure		Other Expenditure	4,500
TOTAL	86,413	TOTAL	28,900	TOTAL	121,170

iii. W CAPITAL

DEPRECIATION METHOD (1=straight line, 2=declining balance)	1
--	---

INCREASE IN WORKING CAPITAL (%)	
Year 2	3%
Year 3	6%

iv. SALES AND PURCHASES

	SALES PROJECTION		PURCHASE PROJECTION	
Year 1	Month 1	400,050	Month 1	93,670
	Month 2	383,500	Month 2	99,040
	Month 3	370,500	Month 3	112,710
	Month 4	320,050	Month 4	112,710
	Month 5	250,000	Month 5	80,000
	Month 6	250,000	Month 6	80,000
	Month 7	400,050	Month 7	80,000
	Month 8	250,000	Month 8	80,000
	Month 9	250,000	Month 9	80,000
	Month 10	300,000	Month 10	80,000
	Month 11	400,000	Month 11	112,720
	Month 12	500,000	Month 12	112,720
	Total Year 1	3,874,950	Total Year 1	1,123,550
Year 2	ToTal Year 2	4,068,698	ToTal Year 2	1,179,728
Year 3	Total Year 3	4,272,133	Total Year 3	1,238,713

v. PROJECT COST

Upper Tier LLP					
PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE					
Project Implementation Cost			Sources of Finance		
Requirements	Cost	Loan	Hire-Purchase	Own Contribution	
Fixed Assets				Cash	Existing F. Assets
Land & Building					
Furniture & Fittings	19,929	929		18,000	1,000
Vehicle	38,000				38,000
Signboard	5,000			5,000	
Machine and Equipment	12,000				12,000
Working Capital 1 months					
Administrative	26,965	26,965			
Marketing	23,400	13,400		10,000	
Operations	100,170	170		100,000	
Pre-Operations & Other Expenditure	11,020	11,020			
Contingencies 10%	23,648	23,648			
TOTAL	260,132	76,132		133,000	51,000

vi. FINANCING

Upper Tier LLP FINANCIAL PERFORMANCE			
	Year 1	Year 2	Year 3
<u>PROFITABILITY</u>			
Sales	3,874,950	4,068,698	4,272,133
Gross Profit	2,795,615	2,814,811	2,954,810
Profit Before Tax	2,155,425	2,162,539	2,265,516
Profit After Tax	2,155,425	2,162,539	2,265,516
Accumulated Profit	2,155,425	4,317,964	6,583,480
<u>LIQUIDITY</u>			
Total Cash Inflow	4,283,282	4,068,698	4,272,133
Total Cash Outflow	1,814,842	1,883,936	1,983,263
Surplus (Deficit)	2,468,440	2,184,762	2,288,870
Accumulated Cash	2,468,440	4,653,202	6,942,071
<u>SAFETY</u>			
Owners' Equity	2,339,425	4,501,964	6,767,480
Fixed Assets	59,943	44,957	29,971
Current Assets	2,584,675	4,769,437	7,058,306
Long Term Liabilities	60,905	45,679	30,453
Current Liabilities	45,088	67,551	91,145
<u>FINANCIAL RATIOS</u>			
<i>Profitability</i>			
Return on Sales	56%	53%	53%
Return on Equity	92%	48%	33%
Return on Investment	82%	45%	32%
<i>Liquidity</i>			
Current Ratio	57.3	70.6	77.4
Quick Ratio (Acid Test)	54.7	68.9	76.2
<i>Safety</i>			
Debt to Equity Ratio	0.0	0.0	0.0
<u>BREAK-EVEN ANALYSIS</u>			
Break-Even Point (Sales)	993,138	1,012,890	1,070,687
Break-Even Point (%)	26%	25%	25%

vii. C.FLOW

Upper Tier LLP CASH FLOW PRO FORMA STATEMENT																	
	MONTH	Pre-Operations	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL YR 1	YEAR 2	YEAR 3
CASH INFLOW																	
Capital (Cash)		133,000													133,000		
Loan		76,132													76,132		
Cash Sales			400,050	383,500	370,500	320,050	250,000	250,000	400,050	250,000	250,000	300,000	400,000	500,000	4,074,150	4,068,690	4,272,133
Collection of Accounts Receivable																	
TOTAL CASH INFLOW		209,132	400,050	383,500	370,500	320,050	250,000	250,000	400,050	250,000	250,000	300,000	400,000	500,000	4,283,282	4,068,690	4,272,133
CASH OUTFLOW																	
Administrative Expenditure																	
Remuneration		18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	18,375	220,498	227,113	240,740
Rent		2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	25,080	25,832	27,382
Utilities		6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	78,000	80,340	85,160
Marketing Expenditure																	
Promotion		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000	61,800	65,508
Billboard		16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	192,000	197,760	209,626
Sales Consultant		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000	24,720	26,203
Flyers		400	400	400	400	400	400	400	400	400	400	400	400	400	4,800	4,944	5,241
Operations Expenditure																	
Cash Purchase		56,202	59,424	67,626	67,626	48,000	48,000	48,000	48,000	48,000	48,000	48,000	67,832	67,832	674,142	707,837	743,228
Payment of Account Payable			37,468	39,616	45,084	45,084	32,000	32,000	32,000	32,000	32,000	32,000	45,000	45,000	404,340	449,428	471,091
Carriage Inward & Duty		6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000	74,160	78,610
Salaries, EPF & SOCSO																	
Machine Maintenance		500	500	500	500	500	500	500	500	500	500	500	500	500	6,000	6,180	6,551
Other Expenditure																	
Pre-Operations		1,020													1,020	1,051	1,114
Deposit (rent, utilities, etc.)																	
Business Registration & Licences		1,000													1,000		
Insurance & Road Tax for Motor Vehicle		4,500													4,500	4,500	4,500
Other Pre-Operations Expenditure		4,500													4,500		
Fixed Assets																	
Purchase of Fixed Assets - Land & Building																	
Purchase of Fixed Assets - Others		23,929													23,929		
Hire-Purchase Down Payment																	
Hire-Purchase Repayment:																	
Principal																	
Interest																	
Loan Repayment:																	
Principal		1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	1,269	15,226	15,226	15,226
Interest		317	317	317	317	317	317	317	317	317	317	317	317	317	3,807	3,045	2,284
Tax Payable															0	0	0
TOTAL CASH OUTFLOW		33,929	115,673	155,340	165,690	171,161	151,535	138,451	138,451	138,451	138,451	138,451	158,083	171,171	1,814,842	1,883,936	1,983,263
CASH SURPLUS (DEFICIT)		175,203	284,377	228,157	204,807	148,889	98,465	111,549	261,599	111,549	111,549	161,549	241,917	328,829	2,468,440	2,184,752	2,288,870
BEGINNING CASH BALANCE		175,203	459,580	687,737	892,544	1,041,433	1,139,899	1,251,448	1,513,047	1,624,596	1,736,145	1,897,894	2,139,611	2,468,440	2,468,440	4,653,202	4,653,202
ENDING CASH BALANCE		175,203	459,580	687,737	892,544	1,041,433	1,139,899	1,251,448	1,513,047	1,624,596	1,736,145	1,897,894	2,139,611	2,468,440	2,468,440	4,653,202	6,942,071

viii. INCOME

Upper Tier LLP PRO-FORMA INCOME STATEMENT			
	Year 1	Year 2	Year 3
Sales	3,874,950	4,068,698	4,272,133
Less: Cost of Sales			
Opening stock		116,235	116,235
Purchases	1,123,570	1,179,728	1,238,713
less: Ending Stock	116,235	116,235	116,235
Carriage Inward & Duty	72,000	74,160	78,610
	1,079,335	1,253,888	1,317,323
Gross Profit	2,795,615	2,814,811	2,954,810
Less: Expenditure			
Administrative Expenditure	323,578	333,286	353,283
Marketing Expenditure	280,800	289,224	306,577
Other Expenditure	1,020	1,051	1,114
Business Registration & Licences	1,000		
Insurance & Road Tax for Motor Vehicle	4,500	4,500	4,500
Other Pre-Operations Expenditure	4,500		
Interest on Hire-Purchase			
Interest on Loan	3,807	3,045	2,284
Depreciation of Fixed Assets	14,986	14,986	14,986
Operations Expenditure	6,000	6,180	6,551
Total Expenditure	640,190	652,271	689,294
Net Profit Before Tax	2,155,425	2,162,539	2,265,516
Tax	0	0	0
Net Profit After Tax	2,155,425	2,162,539	2,265,516
Accumulated Net Profit	2,155,425	4,317,964	6,583,480

ix. BAL.SHEET

Upper Tier LLP PRO-FORMA BALANCE SHEET			
	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Land & Building			
Furniture & Fittings	15,943	11,957	7,971
Vehicle	30,400	22,800	15,200
Signboard	4,000	3,000	2,000
Machine and Equipment	9,600	7,200	4,800
	59,943	44,957	29,971
Current Assets			
Stock of Raw Materials	0	0	0
Stock of Finished Goods	116,235	116,235	116,235
Accounts Receivable			
Cash Balance	2,468,440	4,653,202	6,942,071
	2,584,675	4,769,437	7,058,306
Other Assets			
Deposit			
TOTAL ASSETS	2,644,618	4,814,394	7,088,278
Owners' Equity			
Capital	184,000	184,000	184,000
Accumulated Profit	2,155,425	4,317,964	6,583,480
	2,339,425	4,501,964	6,767,480
Long Term Liabilities			
Loan Balance	60,905	45,679	30,453
Hire-Purchase Balance			
	60,905	45,679	30,453
Current Liabilities			
Accounts Payable	45,088	67,551	91,145
TOTAL EQUITY & LIABILITIES	2,445,418	4,615,194	6,889,078

CHAPTER 10: CONCLUSION

We are grateful for the opportunity to complete this business plan. We've had many new experiences, and it's been very beneficial for all of us to be a part of this business. We anticipate that our company will continue to thrive in the future. Despite the fact that there are many competitors, our goal is to make a high profit from our involvement in this business. Unfortunately, with the help of all of our subordinates, we are able to compete fairly and squarely with our competitors.

We also hope that with our dedication and hard work, we will achieve our vision to become the leading multichannel sports equipment retailer and be a highly successful, efficient, competitive and robust sports equipment retailer among all sports equipment retailers in Malaysia. Before that, we should also show our effectiveness in doing our job and make sure that our products will be available in Kuala Terengganu town and Malaysia. In addition, we know that the majority of the population love to do sports, no matter what type of age they are, so sports equipment retailers are more familiar nowadays. Besides that, we hope that our store will exceed people's needs for having any sports equipment.

Our mission is to consistently provide an ideal choice of quality products for sports and outdoor activities in line with our customers' evolving demands to develop a successful business, to contribute to improving the nation's health by activating the value of a healthy lifestyle, sports and outdoor activities, as well as improving our customers' quality of life with quality products and to maintain a high standard of products and provide an excellent customer experience indeed can be fulfilled as long there is teamwork among the manager, executives and other staff involved in the operation.

We will provide full responsibility and commitment, there is no doubt that we will achieve all these things. We are also encouraged to take any chance directly or indirectly to increase and succeed our business performance in future undertakings.

APPENDICES

a) Partnership Agreement

PARTNERSHIP AGREEMENT

This agreement will bind the partners with the following aspects:

Types of business:

The Business has been registered under the Register of Business using the name of Upper Tier Sports Equipment LLP. Upper Tier is a sports equipment store that offers various sports equipment such as a racket, sports shoes, baseball bat and other things.

CAPITAL

Equity Contribution (Cash)

NAME	PERCENT %	RM	POSITION
MUHD AKMAL BIN AHMAD SUHAIMI	14	140,000.00	GENERAL MANAGER
ADAM TAUFIQ SHAHRUL AFFENDI	14	140,000.00	ADMINISTRATION MANAGER
NUR IWANINA BINTI ADNAN	14	140,000.00	OPERATION EXECUTIVE
NURUL SYAFIQAH BINTI ROSHISHAM	14	140,000.00	FINANCE EXECUTIVE
SYAHMI KHUZAIRI BIN SHAMSUL KHAIRI	14	140,000.00	MARKETING EXECUTIVE
TOTAL (RM)		700,000	

Note: Capital contribution by Each of the business partners is RM140,000.00 Therefore, Capital contributed amounted to RM700,000.00.

PERIOD OF PARTNER AGREEMENT:

From the Consent of all Partners, we agreed that:

They had to run for at least five years (5), and partners are prohibited from dissolving the business without the consent of other partners' resolutions to other partners.

DISTRIBUTION OF PROFITS AND LOSS:

Every partner has belonged to this business, and the amount of the profit from this business as well. The partners will distribute profit according to capital distribution. Any losses will be liable among partners equally according to Partnership Act 1961.

PREREQUISITE:

Any Additional pay is to follow current profit and will be present at the end of the annual financial report.

PARTNERSHIP PROPERTY:

Owned by the partnership and partners because it is not a separate legal entity (Partnership Act 1961 S.22)

DEATH:

The dead partners' representative can be appointed to the business under Malaysian Law. The close members of the family, upon the entire death partner share can make the transmission of the state.

RETIREMENT:

If any Partner who wants to retire from the business must have consent from other partners. They will return their investment, and the notice of retirement must be given three months before the retirement date.

OTHERS:

Each partner must act in good faith and respect the other partners. Partners must be willing and interested in making the business more successful and fully commit to the company. They also must be honest and straightforward to execute responsibly as a partner.

akmal

(MUHAMMAD AKMAL BIN AHMAD SUHAIMI)

adam

(ADAM TAUFIQ SHAHRUL AFFENDI)

iwanina

(NUR IWANINA BINTI ADNAN)

syafiqah

(NURUL SYAFIQAH BINTI ROSHISHAM)

syahmi

(SYAHMI KHUZAIRI BI SHAMSUL KHAIRI)

b. SSM Form (Borang A)

User Activation Details

User Ref. No.	Username
EZ02202207165271	UPPERTIER_02

Mykad	Type	ID colour
020909050121	NRIC	BLUE

Name
MUHAMMAD AKMAL BIN AHMAD SUHAIMI

Address
NO. 107, Blok 4, Seksyen
8, Jalan Landai
8/2c, 40000, Shah Alam
Selangor Darul Ehsan

Nationality
Malaysian

Upload Mykad/MyPR (front and back)
Remove MyKad.pdf

Upload Selfie (A photo of user with identification card held at neck level)
Remove Identification Card.pdf

Supporting Document (Such as driver license / passport / birth certificate / any other official documents)
Remove Supporting document.pdf
Submit

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