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TEKNOLOGI
MARA

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**BACHELOR OF EDUCATION (HONS.)
TEACHING ENGLISH AS A SECOND LANGUAGE**

ED2413C

BUSINESS PLAN : LUMILENS



No	NAME	STUDENT ID
1.	DESTINY N.S GALAWIS	2024235212
2.	EMILY NADHEYA BINTI MOHD SALLEH SURESH	2024202454
3.	HANAN NABIHAH BINTI ROSLAN	2024202208
4.	NURIN QISTINA BINTI MOHD YUSMA	2024413852
5.	NURWAHIDAH AMANI BINTI MUHAMAD DIAH	2024421682

PREPARED FOR: MADAM ANUNNAZLEE BINTI MOHD ALI

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1.0 EXECUTIVE SUMMARY

LumiLens is an innovative eyewear company established in 2024 by a group of students in UiTM Puncak Alam specializing in glow-in-the-dark detachable glasses frames that combine functionality, fashion, and personal expression. Based in Puncak Alam, Selangor, the business targets primarily students and young consumers, particularly those studying around UiTM Puncak Alam, who seek affordable, practical, and stylish eyewear solutions. Unlike traditional eyewear brands, LumiLens focuses on interchangeable frames that can be easily attached to standard prescription or non-prescription eyeglasses, allowing users to customise their appearance while enhancing visibility in low-light conditions.

The key value proposition of LumiLens lies in its unique glow-in-the-dark feature, which enhances visibility while providing a distinctive visual identity. The frames are made from durable ABS material, ensuring long-lasting use while remaining lightweight and affordable. LumiLens offers four universal frame designs in four colour options-brown, black, grey, and clear-priced at RM49 per unit, making the product highly accessible to students and budget-conscious consumers. This innovative and affordable positioning clearly differentiates LumiLens from established eyewear brands such as Malaya Optical, A-Look, and Menara.

LumiLens operates within a strong local market. The estimated population around Puncak Alam is 50,000 residents, with approximately 35,000 individuals wearing glasses. In its early stage, the business aims to capture 10% of this potential market, equivalent to around 3,500 customers. Monthly sales are projected at 400 frames, generating an estimated monthly revenue of RM19,600 and an annual revenue of RM235,200, with sales expected to grow as brand awareness increases.

Marketing efforts focus heavily on social media promotion, supported by participation in students' events, pop-up booths, and limited-time promotions to encourage trial and repeat purchases. Operationally, LumiLens has the capacity to produce up to 800 frames per month, allowing production levels to be adjusted based on demand to minimise waste. The estimated initial setup cost is RM123,411, while monthly operating costs are approximately RM92,793.75, covering rent, utilities, and equipment maintenance.

LumiLens is managed by a five-member team overseeing daily operations, marketing, finance, and product development. With plans to expand its product range through new colours, designs, and limited-edition releases, as well as collaborations with events across Selangor, LumiLens demonstrates strong growth potential. Overall, the business aims to establish itself as a recognisable lifestyle eyewear accessory brand in Malaysia within the next five years.

2.0 COMPANY PROFILE

2.1 Details of Company Name, Logo and Vision



2.1.1 Logo of LumiLens

The name LumiLens is inspired by the word “lumi” which comes from the word “luminous”, meaning light or glowing and lens, a term commonly related with eyewear. Although LumiLens focuses on glow in the dark frames without prescription power, the word lens represents the overall concept of vision and style. This product explores eyewear that stands out in low light places where it emphasizes the visibility and modern style. The product is designed significantly as a detachable frame that can be easily attached and removed where it allows users to change styles based on preference and occasion. Thus, the LumiLens logo is designed to visually represent the brand’s identity where the illustration of the glasses frame is intentionally shown as separated into parts, symbolising the detachable and attachable frame feature of LumiLens. This reflects the focus on modern design and functional creativity rather than traditional eyewear. Plus, the circular shape of the logo represents completeness to show that the overall product remains secure and well designed. The stated “Est. 2024” signifies the year LumiLens was established where it adds brand credibility and professionalism.

VISION

- To become a recognised lifestyle eyewear accessory brand in Malaysia by 2030, known for innovative glow in the dark frame designs that combine functionality, style and creativity.

MISSION

- To design and produce high-quality glow in the dark detachable glasses frames that enhance personal style and visibility in everyday use.
- To offer affordable and trendy eyewear accessories that are accessible to students and young consumers.
- To encourage self-expression through interchangeable frame designs while maintaining durability and comfort.
- To continuously innovate and improve our products to ensure customer satisfaction and long-term brand growth.

Lumilens was established in 2024 with a simple yet innovative idea to create affordable and stylish quality glow in the dark eyewear. Initially, LumiLens focused on producing and testing frames to a small limited group of people and received positive feedback for its modern design and detachable frame feature. Encouraged by these responses, the team began to improve the product on its comfort, quality and visuals. As the existence of LumiLens slightly increased, it has expanded its reach through social media promotion and student centered activities where it gradually builds a large customer base.

Overall, the name LumiLens is simple and aligns with the recent trend that emphasises its memorable and closely connected to the product's main features of light, visibility and detachable design. This brand's innovative approach to eyewear positions LumiLens as a modern fashion accessory that combines aesthetics, safety and uniqueness. While LumiLens is currently a small business growing at a steady pace, our goal is to expose this product both locally and internationally.

2.2 Company Background

Company Name	LumiLens
Business Address	Kompleks Attijarah, UiTM Puncak Alam, 42300 Puncak Alam, Selangor
Website/Email	lumilens24@gmail.com
Teelephone Number	03-0508-0227
Company History	LumiLens was founded in 2024 by a group of people who share an interest in innovation, fashion and entrepreneurship. The idea started as a class project to create functional glow-in-the-dark eyewear using 3D printing technology. After receiving positive feedback from friends and classmates, the team decided to develop LumiLens into a real business that focuses on affordable and creative eyewear for students and young adults.
Progress to Date	LumiLens has started building brand awareness through social media platforms such as Instagram and TikTok. The team has also showcased product prototypes to UiTM students and received encouraging responses. Pre-orders and word of mouth promotion have helped LumiLens gain early customer interest before the official launch.
Legal Structure	LumiLens is registered as a partnership business under the Companies Commission of Malaysia (SSM). This structure allows the partners to share responsibilities, capital, and profits while operating as a legally recognized business entity.
Key Partnership	<ol style="list-style-type: none"> 1. Chief Executive Officer (CEO) - Destiny N.s Galawis 2. Research & Development Manager - Nurin Qistina Binti

	<p>Mohd Yusma</p> <p>3. Operational & Organizational Manager - Emily Nadheya Binti Mohd Salleh Suresh</p> <p>4. Financial Manager - Hanan Nabihah Binti Roslan</p> <p>5. Marketing Manager - Nurwahidah Amani Binti Mohd Diah</p>
Date of Commencement	1 January 2024
Name of Bank	Maybank
Account Number	6707 5543 9547

Table 2.2 Organization's Background

3.0 INDUSTRY ANALYSIS

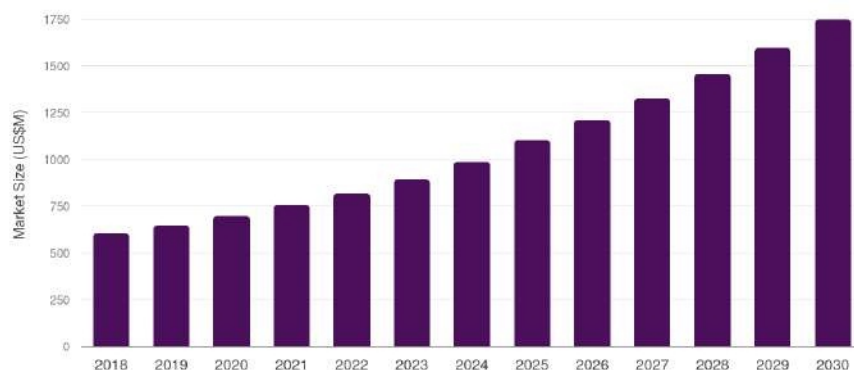
3.1 Size, growth rate and sales projection

The eyewear industry in Malaysia continues to experience steady growth, supported by increasing awareness of eye health, lifestyle-related vision needs, and the growing use of digital devices. Glasses are no longer viewed solely as medical necessities but have evolved into fashion and lifestyle accessories, particularly among younger consumers such as students and young adults. This shift creates opportunities for innovative eyewear products that combine functionality and practicality with personal expression.

LumiLens operates within the eyewear accessories segment, focusing on glow-in-the-dark detachable frames that can be attached to both prescription and non-prescription lenses. Based in Kompleks At-Tijarah, UiTM Cawangan Selangor, Kampus Puncak Alam, the business benefits from its proximity to UiTM Puncak Alam, where the surrounding population is estimated at 50,000 residents, with approximately 35,000 individuals wearing glasses. In its early stage, LumiLens aims to capture 10% of this potential market, equivalent to around 3,500 customers.

In terms of sales projection, LumiLens estimates monthly sales of 400 frames, generating an estimated monthly revenue of RM19,600 at RM49 per unit. This translates into an estimated annual revenue of RM235,200. As brand awareness increases through marketing efforts and word-of-mouth, sales are expected to grow steadily over time.

Malaysia eyewear market, 2018-2030



<https://www.grandviewresearch.com/horizon/outlook/eyewear-market/malaysia>



Figure 3.1.1 The Eyewear Industry Trend in Malaysia

3.2 Industry Trends

- Economic Trends

From an economic perspective, Malaysian consumers-especially students and young adults-are increasingly seeking affordable yet stylish products. While premium eyewear brands exist, many customers prefer cost-effective alternatives that still offer durability and visual appeal. LumiLens responds to this trend by offering glow-in-the-dark frames made from durable ABS material at an affordable price point, making the product accessible to students without compromising quality.

- Social Trends

Social trends show a rising interest in customisable and expressive fashion accessories, particularly among younger consumers. Glasses are increasingly used as part of personal style rather than purely for vision correction. LumiLens' interchangeable frames allow users to switch designs easily, supporting individuality and self-expression. Additionally, the glow-in-the-dark feature enhances visibility in low-light conditions, adding both a safety and aesthetic element, which appeals to practical yet style-conscious customers.

- Technological Trends

Technological advancements play a crucial role in LumiLens' operations. The use of 3D printing technology enables efficient production of interchangeable frames while allowing flexibility in design and customization. Digital platforms such as social media and online marketing tools further support brand promotion, customer engagement, and cost-effective outreach, especially within student communities.

- Political and Legal Trends

The Malaysian business environment is generally supportive of small and student-led enterprises. Government initiatives aimed at encouraging entrepreneurship, particularly among youth, create a favourable landscape for startups like LumiLens. Compliance with business premise licensing

and standard operating regulations ensures legitimacy while allowing the company to operate sustainably within the local market.

3.3 Key Success Factors

One of the key success factors for LumiLens is product differentiation. Unlike traditional eyewear brands such as Malaya Optical, A-Look, and Menara, LumiLens offers glow-in-the-dark detachable frames that combine practicality with unique visual appeal. This distinct feature allows the brand to stand out in a competitive market.

Another critical success factor is affordability, with pricing set at RM49 per unit to appeal strongly to students. Additionally, the company's ability to produce up to 800 frames per month ensures sufficient capacity to meet demand while maintaining flexibility by adjusting production levels to avoid waste. Strategic marketing through social media, student events, and pop-up booths further strengthens LumiLens' visibility and customer reach.

3.4 Long-term Prospects of the Industry

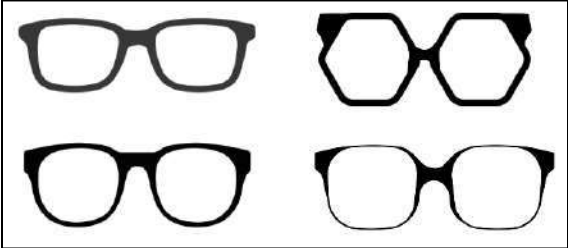

The long-term outlook for the eyewear accessories industry is positive, particularly for brands that focus on innovation and lifestyle trends. As eyewear continues to evolve into a fashion statement, demand for customisable and limited-edition designs is expected to grow. LumiLens plans to expand its product range by introducing new colours, designs, and limited-edition frames, as well as collaborating with events around Selangor.

This trend presents strong opportunities for brands that focus on innovation and differentiation. Consumers are becoming more attracted to unique colour options, seasonal collections, and exclusive designs rather than mass-produced products. LumiLens is well-positioned to benefit from this shift by continuously expanding its product range through new colours, designs, and limited-edition frames, while maintaining affordable pricing that appeals to student markets, at only RM49 per unit.

In addition, the growing influence of digital platforms and social media is expected to shape the future of the industry. Online marketing, influencer engagement, and event-based promotions will continue to influence purchasing behaviour and brand visibility. By leveraging social media, student events, and collaborating around Selangor, LumiLens has strong potential to build brand recognition and establish itself as a recognisable lifestyle eyewear accessory brand in Malaysia within the next five years.

4.0 PRODUCT DESCRIPTION

4.1 Details of Product

Price	RM49.00
Features	<p>Key Features of the Product:</p> <ul style="list-style-type: none">● Glow in the dark● Detachable● Elegant design● Can recharge under sunlight● Comes in 4 universal shapes● Comes in 4 basic colours <p>Frame Shape:</p> <ul style="list-style-type: none">● Round● Hexagon● Square● Rectangle  <p>Frame Colour:</p> <ul style="list-style-type: none">● Black● Grey● Brown● Clear 
Description	<p>LumiLens is designed to eliminate the frustration of losing your glasses in the dark by making them instantly visible in low light conditions.</p> <p>Firstly, Lumilens main function is to glow in dark environments. Many glasses wearers often forget where they placed their glasses before going to bed and struggle to find them when they need them in the middle of the</p>

night. With its glow-in-the-dark feature, LumiLens makes it easier for wearers to locate their glasses, especially for people with really poor eyesight, reducing frustration and saving time. Besides that, glasses that have neutral or clear frames are difficult to spot in a dim environment. Hence, the glow helps in making it stand out and easier to spot in low-light surroundings.

LumiLens offers detachable frames for your everyday glasses, designed with both practicality and convenience in mind. The detachable feature allows wearers to personalise their look when wearing the frame only, as the main function of the frame, which is its visibility in the dark, is needed. Since glowing frames aren't really needed in broad daylight, LumiLens can be easily removed effortlessly for a clean, everyday appearance. Besides that, it also considers situations where a glow may be unwanted, such as in cinemas or concerts. This allows wearers to enjoy dark environments without distraction while still wearing their glasses normally. Lastly, LumiLens uses a hook-shaped mechanism located at the middle of the frame, which allows wearers to quickly attach or remove the glow-in-the-dark frame without affecting their original glasses. This design provides both stability and ease of use.

As for the design, LumiLens comes in 4 universal shapes (Round, Hexagon, Square, Rectangle) and offers 4 colours at the moment (Black, Grey, Brown, Clear). These shapes and colours of the frame are carefully selected because they are among the most commonly used and widely accepted designs in the market. Most wearers prefer classic, versatile styles that complement different face shapes, outfits, and occasions, making LumiLens easy to style and suitable for everyday use.

4.2 How The Product Fits in The Market

LumiLens fits well into today's eyewear market as it follows current design and lifestyle trends preferred by young consumers. In recent years, eyewear trends have shifted towards simple, classic designs that are easy to wear and match with different outfits. LumiLens offers four universal frame shapes, which are round, hexagon, square, and rectangle. These are among the most popular and commonly seen designs in the eyewear market today. These shapes are suitable for various face shapes, making the product more appealing to a wider group of users.

In terms of colour, LumiLens uses neutral tones such as black, grey, brown, and clear, which are highly favoured in the current market. These colours are easy to style, suitable for everyday wear, and match well with different skin tones and occasions. Minimalist and neutral-coloured accessories are especially popular among Gen Z and young adults, as they prefer products that look simple yet stylish and timeless.

Additionally, LumiLens aligns with the market trend of customisable and flexible products. Many consumers today prefer items that can be adapted to different situations without needing to purchase multiple products. The detachable feature allows users to attach the frame only when needed and remove it when it is unnecessary, which fits well with modern lifestyles. Overall, LumiLens matches current eyewear market trends by offering a product that is stylish, versatile, and practical, making it especially suitable for students and young working adults.

4.3 Value Proposition

LumiLens solves an everyday problem. Many people misplace their glasses at night or in dim environments, making them difficult to find when they urgently need them. This could be frustrating and time-consuming to find, especially for those who have very poor eyesight and rely heavily on their glasses to move comfortably and safely. Therefore, LumiLens provides a simple yet effective solution by making the frames glow, which makes it easier to locate in the dark, attracting customers with similar problems to buy our product. Another benefit is that the glow could be easily recharged under sunlight, perfect for sustainability, as consumers don't have to frequently purchase a new one, which helps to minimise product waste.

The detachable design already exists in the market, as seen in most eyewear stores that sell detachable sunglass lenses. What makes our product different is that it glows in the dark. Unlike existing options, LumiLens only focuses on the detachable frame, which can be easily attached and removed from both non-prescribed and prescription glasses, as long as they match one of the four universal shapes mentioned in Table 4.1. This unique approach transforms a familiar concept into a practical solution for visibility in dark environments, offering added value beyond style alone. Since glowing frames aren't really needed in broad daylight, LumiLens can be easily removed effortlessly for a clean, everyday appearance. Besides that, it also considers situations where a glow may be unwanted, such as in cinemas or concerts. This allows wearers to enjoy dark environments without distraction while still wearing their glasses normally.

Besides that, the glow-in-the-dark feature is rechargeable just like any glow-in-the-dark items. It can be recharged by simply putting it under sunlight for a few hours and it will glow back to normal. This benefits consumers in saving cost because they do not have to frequently replace their frames with a new purchased one. If the glow does not function properly anymore, they can go to the physical store and purchase a new one as the price for one frame is under RM50, which is still budget-friendly for everyone to buy, especially students.

4.4 Anticipated Customer Demand

LumiLens is expected to experience strong customer demand due to its innovative glow-in-the-dark detachable frame, which directly addresses a common problem faced by glasses wearers. In today's market, consumers increasingly prefer products that are not only stylish but also practical and problem-solving. Accessories that serve more than one function are especially attractive to younger consumers. LumiLens meets this demand by functioning as both a fashion accessory and a practical solution, making it highly relevant to current consumer preferences.

The primary target market for LumiLens consists of individuals in their 20s, particularly students and young working adults who wear glasses. Based on internal estimates, approximately **35,000 students at UiTM Puncak Alam wear spectacles**, representing a large potential customer base within a single location. Research and observations show that **over 60% of university students stay up late at night** to complete assignments or group projects. These activities often take place in low-light areas such as dorm rooms, gazebos, or common study spaces, increasing the likelihood of misplacing glasses. For individuals with poor eyesight, this creates frustration and inconvenience, which increases the demand for a product like LumiLens.

In addition, LumiLens is priced affordably at **RM49**, making it accessible to students with limited budgets. If only **5–10% of the estimated glasses-wearing student population** purchases LumiLens, this would already result in **1,750 to 3,500 potential customers** within the university alone. The strategic location of LumiLens' physical store at the **Al-Tijarah Building, UiTM Puncak Alam**, a high-traffic student area, further supports strong demand. Combined with its practical function, modern design, and affordable pricing, LumiLens is well-positioned to attract consistent customer demand from students, nearby residents, and young working adults.

4.5 Existing Competition

There are not many brands that offer similar products to LumiLens. In the eyewear industry, three main competitors stand out. The top 3 are Malaya Optical, A-Look, and Menara. These three are based in Malaysia and have been in the industry for many years, and are well-known for offering prescription glasses, sunglasses, and eyewear accessories, including detachable sunglass lenses.

However, these competitors mainly focus on style, vision correction, and sun protection rather than functional features like those offered by LumiLens. While detachable designs are available in their stores, they do not incorporate glow-in-the-dark as a core feature in their product. By introducing glow-in-the-dark frames that are also detachable, LumiLens differentiates itself with a fresh and innovative concept that combines functionality and practicality to solve everyday problems.

Moreover, as a new innovative product, LumiLens appeals to consumers seeking something different from traditional eyewear options. While established competitors benefit from strong brand recognition and physical store presence, LumiLens positions itself as a niche product that complements existing eyewear rather than directly competing with prescription glasses. Hence, this allows LumiLens to coexist within the market while targeting a specific consumer need.

5.0 MARKET ANALYSIS AND STRATEGY

5.1 Marketing Objectives

The main marketing objectives of LumiLens are as follows:

1. To increase brand awareness among UiTM Puncak Alam students and residents in the surrounding area through social media marketing and on-campus promotional activities.
2. To attract first-time customers by promoting the unique glow-in-the-dark feature of the spectacles frames and offering affordable pricing suitable for students and young adults.
3. To achieve consistent monthly sales growth by targeting Gen Z consumers who actively participate in social media trends, campus events, and night-time activities.

5.2 Marketing Segmentation

5.2.1 Target Market

LumiLens' target market can be classified into four main categories: geographical, demographic, psychographic, and behavioural segmentation.

Types of Target Market	Shared Group Characteristics
Geographical	LumiLens targets customers located in Puncak Alam, Selangor, with a primary focus on Universiti Teknologi MARA (UiTM) Puncak Alam campus and nearby residential areas. This location is strategic as it has a high concentration of students and young adults who are active in social and social night activities, making it suitable for a glow-in-the-dark eyewear product.
Demographic	LumiLens focuses on young adults in their 20s, particularly students and early working adults. The main customers are individuals who wear spectacles, regardless of gender, and are looking for non-prescription spectacle frames that are both affordable and stylish. The product is priced at RM49, making it accessible to students with limited budgets.
Psychographic	LumiLens targets consumers who value self-expression, creativity, and fashion trends. These individuals enjoy owning unique accessories that help them stand out from the crowd. They are also social-media oriented, influenced by trends on platforms such as Instagram and TikTok, and are attracted to limited-edition and customisable products.
Behavioural	LumiLens targets customers who are active spectacle users and frequently attend campus events, night activities, and social gatherings where glow-in-the-dark features add practical and aesthetic value. These consumers are likely to respond positively to promotional campaigns, limited-time offers, and limited-edition product releases, and they tend to make purchase decisions based on trend appeal and peer influence.

Table 5.2.1 Target Market

5.2.2 Market Size

Market size refers to the potential market value that LumiLens can achieve based on the number of target customers, selling price, and marketing objectives set by the business. The market size estimation is aligned with LumiLens’s marketing objectives, which focus on building brand awareness, achieving gradual market penetration, and generating sustainable sales within the UiTM Puncak Alam area.

POPULATION	
Population of spectacles wearers in Puncak Alam	35 000
Estimation target per year	$70\% \times 35\ 000 = 24\ 500$

Table 5.2.2.1 Population of spectacles wearers in Puncak Alam

MARKET SIZE	
Total Market Size (RM)	29,400
Total Sales per Year (RM)	352,800

Table 5.2.2.2 Market Size

LumiLens Market Share and Sales			
Year	Market Share (%)	Total Sales (Units)	Total Sales (RM)
2024	0.3%	8,000	352,800
2025	0.5%	15,000	735,000
2026	0.8%	26,500	1,298,500
2027	1.0%	36,500	1,788,500

Table 5.2.2.3 Market Share and Sales

5.2.3 Market Share

Market share refers to the comparison of a company's performance relative to its competitors within the same industry. It represents how total market sales are divided among businesses offering similar products or services. Analyzing the market share of competitors both before and after the entry of LumiLens into the eyewear industry provides valuable insights into market dynamics. This analysis helps identify potential threats and opportunities, allowing Lumilens to refine its strategies and remain competitive in an increasingly dynamic and evolving marketplace.

Market Share with Entry of Lumilens				
Brand	2022 (%)	2023 (%)	2024 (%)	2025 (%)
MalayaOptical	6%	5.8%	4.5%	4.2%
A-Look	4%	3.9%	2.8%	2.6%
Menara	3%	2.9%	1.8%	1.7%
LumiLens	—	—	0.5%	1.0%
Other Local Retailers	32%	31.5%	29%	28.5%
Major Chains & Others	55%	55.9%	62.2%	62.0%
Total	100%	100%	100%	100%

Table 5.2.3

5.2.4 Sales Forecast

	Sales Forecast (RM)		
Month	2024	2025	2026
January	500	1,000	2,000
February	550	1,100	2,100
March	600	1,200	2,200
April	650	1,200	2,200
May	650	1,250	2,250
June	650	1,250	2,250
July	700	1,300	2,300
August	700	1,300	2,300
September	700	1,300	2,300
October	750	1,350	2,350
November	750	1,350	2,350
December	800	1,400	2,500
Total	8,000	15,000	26,500

Table 5.2.4.1

Year	Percentage Increase (%)	Sales Forecast (RM)
2024	–	392,000
2025	87%	735,000
2026	77%	1,298,500

Table 5.2.4.2

5.3 Competitor Analysis

5.3.1 Identifying The Competitors

Competitors	Strength	Weakness
MalayaOptical	<ul style="list-style-type: none"> - Well-established local optical brand with strong market presence - Trusted by customers for prescription eyewear and optometry services - Wide range of eyewear products, including frames, lenses, and sunglasses - Physical stores allow customers to try products and receive in-person consultations - Experienced staff and opticians enhance service quality and customer confidence 	<ul style="list-style-type: none"> - Less emphasis on trendy or fashion-forward eyewear designs - Higher operating costs due to physical store maintenance - Limited online sales platforms and home delivery services - Pricing may be less attractive to students and budget-conscious customers - Branding focuses more on functionality than lifestyle or fashion appeal
A-Look	<ul style="list-style-type: none"> - Affordable pricing suitable for young adults and students - Trend-oriented eyewear designs that appeal to fashion-conscious customers - Offers both prescription and non-prescription eyewear 	<ul style="list-style-type: none"> - Smaller number of outlets compared to established optical chains - Limited customization options for frames and lenses - Brand positioning is not strongly differentiated from similar competitors

	<ul style="list-style-type: none"> - Moderate brand recognition within certain customer segments - Some online presence that supports accessibility and convenience 	<ul style="list-style-type: none"> - Less emphasis on after-sales services and optometry support - Marketing reach is limited compared to larger retailers
Menara	<ul style="list-style-type: none"> - Known for offering designer and premium eyewear brands - Focuses on quality materials and craftsmanship - Provides professional optometry services - Appeals to customers who prioritize brand reputation and exclusivity - Maintains a loyal customer base among higher-income consumers 	<ul style="list-style-type: none"> - Higher price points limit appeal to mass-market customers - Smaller overall market share - Traditional branding may not attract younger consumers - Limited online shopping and digital engagement - Less flexible pricing and promotional strategies

Table 5.3.1

5.3.2 SWOT Analysis

	Opportunities	Threats
Strength	LumiLens can capitalise on the rising demand for stylish and reasonably priced eyeglasses, particularly among students and young adults, by utilising its reasonable prices, fashionable designs, and online ease. LumiLens can swiftly expand its audience and raise brand recognition by using social media marketing and e-commerce websites.	LumiLens could highlight its advantages, such as affordable prices, innovative designs, and sustainable packaging, to counter the fierce competition from well-known optical merchants. These unique features help set Lumilens apart and draw clients who are seeking fashionable yet reasonably priced alternatives.
Weakness	LumiLens can overcome its absence of recognition as a new brand by working with influencers, taking part in campus-based marketing, and boosting its internet presence. These strategies enable the business to profit from market expansion while progressively establishing reputation and trust.	LumiLens has challenges due to the combination of fierce competition and low brand recognition. The business should concentrate on regulated expansion, economical marketing techniques, and sustaining constant product quality to strengthen its position in the market over time in order to lower this risk.

Table 5.3.2

5.4 Marketing Strategy

5.4.1 Product

Lumilens creates eyewear that is affordable, stylish, and practical for everyday life, targeting students, young adults, and anyone who wants fashionable yet functional glasses. Priced at RM49 per unit, our frames combine modern, minimalist designs with comfort and durability, making them suitable for studying, working, or casual activities. With a variety of shapes, colors, and styles, customers can choose eyewear that reflects their personality, while the attachable frame adds an extra layer of convenience by helping users locate their glasses in the dark or when they are misplaced. LumiLens also cares about sustainability, using eco-friendly and recyclable packaging that makes the unboxing experience simple, enjoyable, and responsible. By combining style, practicality, and environmental awareness, LumiLens offers eyewear that not only meets everyday needs but also provides value, reliability, and a touch of innovation for modern, practical consumers.

5.4.2 Pricing

LumiLens offers its optical frames for a reasonable RM49 each. This pricing was intentionally set up to cater to young adults, students, and other budget-conscious consumers who desire stylish eyewear without going over budget. The brand's emphasis on offering fashionable, long-lasting, and cosy frames that are nevertheless affordable for the general public is reflected in the pricing. Several pricing strategies are used in an effort to achieve this objective.

- Penetration Pricing

LumiLens can instantly attract new clients, promote trial purchases, and increase brand recognition by providing frames at a cheaper cost than several competitors. By using this strategy, LumiLens is able to compete with regional optical shops like MalayaOptical, A-Look, and Menara, which tend to offer higher pricing points.

- Psychological Pricing

Pricing-conscious customers would find the product more appealing if the price is set at RM49 rather than RM50, which promotes affordability and value. Purchase decisions may be influenced by this little difference, especially among young professionals and students who are on a tight budget.

- Advertising

Purchases might be encouraged by time-limited promotions, package discounts, or seasonal discounts during holidays, university activities, or internet campaigns. A "Buy 2 Frames, Get RM10 Off" campaign, for instance, can increase sales and client loyalty. Social media flash sales have the power to generate excitement and a sense of urgency, which encourages customers to act immediately.

In general, LumiLens' pricing strategy maintains a balance between perceived value, affordability, and convenience. LumiLens may draw clients, emphasise the practicality of the attachable frame, and progressively increase its market share in the Malaysian eyewear sector by combining penetration pricing, psychological pricing, and promotions.

5.4.3 Promotion

To introduce LumiLens to its target audience and build brand awareness, the company focuses on strategies that effectively reach students and young adults while highlighting the unique convenience of its attachable frames. Promotion is designed to create excitement, encourage trial purchases, and build long-term customer loyalty.

- Social Media

LumiLens actively uses Instagram and TikTok to promote their frames through creative contents including instructional videos, reels, and short videos. In addition to illustrating the contemporary, minimalist designs, these postings highlight the practicality of the attachable frame by demonstrating how it helps in finding glasses in dim or difficult situations. Regular engagement via polls, comments, and interactive stories enables LumiLens to establish a direct connection with its audience, generate interest, and promote sample sales.

- Campus Events and Pop-up Stalls

Organising events at universities and installing pop-up stalls in popular student areas allow potential buyers to try the frames in person, check out the attachable function, and ask questions about the products. These events promote quick purchases and offer a hands-on experience that is more memorable than internet surfing. Campus promotions also give LumiLens the opportunity to directly target its target market and increase brand awareness among young people and students.

- Influencer Collaborations

LumiLens collaborates with student influencers or micro-influencers in the fashion, lifestyle, and IT sectors to effectively reach the target market. Influencers highlight the practicality and style of LumiLens frames by showing how they fit into everyday life. LumiLens can gradually raise brand exposure, engagement, and credibility by utilising reliable community opinions.

5.4.4 Place

LumiLens ensures its eyewear is easily accessible to customers by combining both online and physical sales channels. This multi-channel approach allows the brand to reach a wide audience while offering convenience and hands-on experiences.

- Online Store

The LumiLens official website and e-commerce platforms allow customers to browse and purchase frames from anywhere at any time. The online store is designed to be simple, visually appealing, and user-friendly, with detailed product descriptions, high-quality images, and guidance on selecting the right frame. Home delivery ensures that busy students and young adults can receive their frames without leaving their homes, enhancing convenience and customer satisfaction. Online sales also allow for special promotions, flash sales, and targeted ads to reach specific demographics effectively.

- Physical Store

LumiLens maintains a physical store where customers can try frames, experience the attachable feature firsthand, and receive personal assistance from knowledgeable staff. Located inside the UiTM Puncak Alam itself at Kompleks At-Tijarah, the store acts as a space to build brand credibility, encourage impulse purchases, and host events or pop-up experiences. Physical presence also helps customers feel more confident in their purchases, especially for new products, while providing an opportunity for in-person promotions, demos, and educational sessions about eyewear care.

5.5 Sales Tactic

LumiLens employs a customer-focused sales strategy that combines convenience, style, and engagement to reach its target audience effectively. One of the primary tactics is leveraging direct-to-consumer online sales. Through our official website and e-commerce platforms, customers can browse a variety of frame designs, read product descriptions, and learn about the attachable feature that makes locating lost glasses in the dark easier. The website is designed to be user-friendly and visually appealing, allowing customers to make informed choices quickly. Home delivery adds an extra layer of convenience, which is particularly attractive to busy students and young professionals who may not have time to visit a physical store.

To complement online sales, LumiLens uses a physical retail store as a key touchpoint for customer engagement. The store allows potential buyers to try on different frame styles, feel the lightweight and comfortable design, and see the attachable feature in action. This hands-on experience builds trust and encourages immediate purchases, particularly for customers who prefer to see products in person before buying. The store also doubles as a space for special events, such as product launches, seasonal promotions, or interactive demonstrations, creating an engaging environment that strengthens brand recognition and customer loyalty.

Campus-based sales events form another important tactic. LumiLens targets universities and colleges where the largest segment of its audience—students and young adults—can experience the product first-hand. Pop-up booths, product demonstrations, and interactive activities allow students to try the frames, see how the attachable feature works, and purchase on the spot. These events also provide opportunities for LumiLens to gather feedback, understand consumer preferences, and increase brand awareness among a highly social demographic. Coupled with targeted promotions during these events, campus activities drive immediate sales and foster long-term engagement with younger customers.

Influencer-driven sales play a key role in promoting LumiLens to a wider audience. By collaborating with student influencers and micro-influencers in the fashion and lifestyle niches, LumiLens can showcase real-life usage of the frames and highlight their practical convenience. Influencers can create engaging content such as reels, tutorials, and challenges, which help communicate both the style and functionality of LumiLens eyewear. Their endorsements provide

social proof and encourage followers to make purchases, particularly among audiences who rely heavily on peer recommendations and social media trends when choosing products.

Online campaigns and digital marketing further reinforce sales efforts. LumiLens uses targeted social media advertising, search engine marketing, and email campaigns to reach specific demographics, such as university students or young working adults. Flash sales, limited-time offers, and online bundle deals create a sense of urgency and encourage immediate action. Interactive campaigns, like social media contests or hashtag challenges, increase engagement while also spreading awareness organically. This combination of paid and organic digital marketing ensures that LumiLens reaches potential customers where they spend most of their time online.

Promotions and incentives are integral to the overall sales strategy. LumiLens uses a mix of limited-time offers, seasonal discounts, and referral programs to encourage both trial and repeat purchases. Promotions such as “Buy 2 Frames, Get RM10 Off” or exclusive online deals make the brand more attractive, while referral incentives reward existing customers for bringing in friends, creating a cycle of word-of-mouth marketing. These strategies not only drive sales but also strengthen customer loyalty and brand advocacy over time.

Finally, post-purchase support and relationship management are essential components of LumiLens’ sales tactics. Providing guidance on frame maintenance, warranty services, and customer feedback channels ensures high levels of satisfaction and repeat purchases. Sharing testimonials, success stories, and user experiences on social media helps reinforce the brand’s value proposition, highlighting both style and convenience. By combining direct sales, event-driven engagement, influencer marketing, online campaigns, promotions, and post-purchase support, LumiLens creates a comprehensive, multi-channel sales approach designed to attract, retain, and satisfy its target audience.

5.6 Financial Plan for Marketing

Marketing Budget

Marketing Activity	Description	Monthly Budget (RM)
Advertising for Opening	Advertise the official launch event to increase awareness and draw walk-in and online customers	1,000
Social Media Marketing	Paid ads on Instagram, TikTok, and Facebook; content creation and management	350
Influencer Collaborations	Partnerships with student influencers and micro-influencers	600
Campus Events / Pop-up Stalls	Booth setup, promotional materials, giveaways, and on-site staff	850
Online Campaigns / Flash Sales	Website banners, email campaigns, and social media flash sales	150
Seasonal Promotions / Discounts	Limited-time offers, bundle deals, and holiday promotions	575
Packaging & Branding Materials	Eco-friendly packaging, branded boxes, flyers, and posters	700
Miscellaneous Marketing Costs	Photography, video production, and other unexpected promotional expenses	330

Table 5.6.1

Marketing Capital

Marketing Capital Item	Description	Estimated Cost (RM)
Advertising	to increase the brand's reputation and trustworthiness through reliable advertising.	2,000
Collaboration	To strengthen the perception of a brand by partnering with credible or well-known individuals and businesses.	600
Social Media Content Creator	To boost online exposure on social media websites in order to increase visitors and sales.	1,000

Table 5.6.2

6.0 OPERATION

6.1 Development

6.1.1 Research and Development

LumiLens actively participates in research and development to produce glow in the dark eyewear that is high in quality, comfortable and practical for daily usage. Our R&D process focuses on testing frame materials that can glow effectively in low light conditions while maintaining its quality. Significant attention is given to the detachable frame design to ensure that the parts can be easily attached and removed without reducing any comfort. Several prototypes were made and tested to improve quality and ease of use. Plus, feedback from potential customers, especially students have helped us improve the design, glow intensity and overall appearance of the frames. In the future, LumiLens plans to continue on improving its product quality by exploring new colours, stronger glow materials and better attachment mechanisms to enhance customer's experience.

6.1.2 Source of Equipment

LumiLens production relies carefully on selected equipment to ensure precision, quality and efficiency. The 3D printers are sourced from Smith3D Sdn. Bhd. which are used to print the frames with high accuracy and consistent quality. Smith3D also provides compatible materials including the ABS (Acrylonitrile Butadiene Styrene) used for printing. For inspection purposes the quality control tools provided by Smith3D help identify defects and verify that all frames meet the required standards. Assembly workstations are supplied by SMT System Metal Technology Sdn. Bhd. provide structured environment for assembling components accurately and efficiently. To refine the frames, basic finishing tools from Smith3D Sdn. Bhd. are used for tasks like smoothing edges and polishing surfaces which enhance both comfort and appearance. Finally, packaging equipment from exact Pact Machinery Sdn. Bhd. ensures that finished products are securely prepared for distribution. All these chosen suppliers offer reliable equipment with evidence on performance that support LumiLens’s goal of high quality production.

Equipment	Suppliers
3D Printers	Smith3D Sdn. Bhd.
Quality Control Tools	Smith3D Sdn. Bhd.
Assembly Workstations	SMT System Metal Technology Sdn. Bhd.
Basic Finishing Tools	Smith3D Sdn. Bhd.
Packaging Equipment	Exact Pack Machinery Sdn. Bhd.

Table 6.1.2 LumiLens Source of Equipment

6.1.3 Process Work Flow






Symbol	Type of activities	Meaning	Detailed Step in LumiLens
	Operation	An action that adds value to the process	<ul style="list-style-type: none"> ● Produce eyewear frames using 3D printers ● Assemble detachable frames and lenses ● Perform basic finishing on frames
	Transportation	Movement of materials from one place to another	<ul style="list-style-type: none"> ● Transfer printed frames from printing area to assembly workstation ● Move assembled eyewear to inspection area
	Inspection	Verifying the standard or quality	<ul style="list-style-type: none"> ● Inspect frame dimensions and structural quality using quality control tools ● Check fitting and finishing quality
	Delay	Waiting time before the subsequent action begins	<ul style="list-style-type: none"> ● Allow printed frames to cool and stabilise after printing
	Storage	Products that have been wrapped, pressed or placed in capacity	<ul style="list-style-type: none"> ● Store finished eyewear in protective packaging for distribution

Table 6.1.3.1 Process Workflow of LumiLens



Figure 6.1.3.2 LumiLens process workflow

The production of LumiLens begins with the preparation of ABS raw materials which contain the glow in the dark properties required for the frames. Before the production starts, the materials will be double checked to ensure they meet the quality and safety requirements. The ABS material is then loaded into the 3D printers where the eyewear frames are produced according to the design standard. After printing, the frames are allowed to cool and stabilise to maintain their original shape. Once cooled, the printed frames are transferred to the assembly workstation to proceed with basic finishing such as trimming and surface cleaning to remove any imperfections. The detachable frames are then assembled carefully to ensure proper alignment and fitting. Each completed eyewear piece then undergoes a quality check using quality control tools to verify its overall quality. Finally, the eyewear is packaged using appropriate packaging equipment and stored safely for sale and distribution.

6.2 Production

6.2.1 Production workflow

SERVICES	FIGURES
Planned Production Rate Per Day	32 frames/day
Workers Production Time	8 hours/day
Workers Standard Production Time Per Unit	4 frames/hour

Table 6.2.1.1 Manpower Planning of LumiLens

FACTORY	OFFICE
Operating Hours = 8 hours/day (9:00 a.m. - 5:00 p.m.) (1 shift per day)	Operating Hours = 8 hours/day (9:00 a.m. - 5:00 p.m.) (1 Hour Break)
Working Days = 6 days/week (Monday - Saturday)	Working Days = 6 days/week (Monday - Saturday)

Table 6.2.1.2 LumiLens's Working Operation

STEP	TASK	TIME (PER UNIT)
1	Prepare 3D printer and load ABS	2 min
2	Print lens frame	30 min
3	Cooling and support removal	10 min
4	Quality control check	5 min
5	Basic finishing (sanding/polishing)	10 min
6	Assemble lenses and packaging	3 min
7	Store ready for delivery/pickup	1 min

Table 6.2.1.3 LumiLens's Production Workflow

6.2.2 Daily output capacity

OUTPUT	CAPACITY
Output per hour	61 minutes/unit (60 minutes / 61) = 0.98 ≈ 1 frame/hour (1 frame/printer)
Output per day	8 hour/day (1 frame x 8 hour) = 8 frames/day (8 frames/printer)
Output per month	32 frames/day (32 frame x 26 days) = 832 frames/month
Output per year	832 frames/month (832 frames x 12 month) = 9,984 frames/year
Operation Cost (annually)	Material Cost (raw material) + Overhead Cost =14880 + 29580 =RM44,460
Cost per unit (annually)	Total operation cost/units =44,460 / 9,984 =RM4.45

Table 6.2.2 LumiLens's Output Capacity"

6.3 Facilities

6.3.1 Location of the business

LumiLens will be located at Kompleks At-Tijarah, Universiti Teknologi MARA (UiTM) Puncak Alam, Selangor. This location is chosen because it is a busy commercial area within the university campus with many students and staff passing through every day. Kompleks At-Tijarah is surrounded by classrooms, hostels and facilities which helps attract regular customers. According to Perez-Benitez et al. (2021), choosing a significant location is crucial as it will affect how the business progresses and the increase of sales.

UiTM Puncak Alam has a large student population who are interested in affordable and trendy products such as in eyewear. LumiLens offers glow in the dark eyewear frames that are suitable for students who want stylish and functional accessories. Being located on campus makes it easier for students to visit the store especially between classes or after lectures.

In addition, Kompleks At-Tijarah supports student businesses and small enterprises. This location allows LumiLens to promote its products easily through student events, word of mouth and collaborations with student groups. Overall, the location helps LumiLens reach its target market and supports steady business growth. Plus, this location can help LumiLens to achieve its target market and further their target of the people in Puncak Alam.

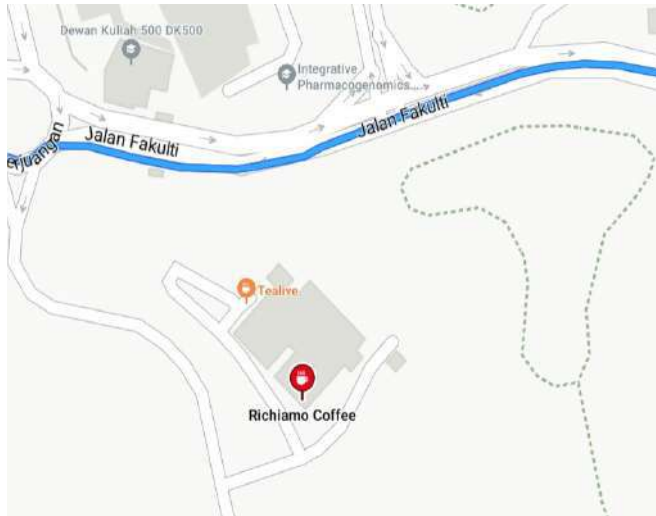


Figure 6.3.1 Location of LumiLens

6.3.2 Operation layout

The production layout below illustrates the workflow for LumiLens glow in the dark eyewear frame manufacturing where it is designed to ensure efficiency, safety and frame quality. The arrival of raw materials such as glow in the dark ABS filament, control and finishing tools and packaging suppliers are organised and stored on the dry storage racks. After that, digital adjustment and design are carried out at the CAD workstation where it will be connected to all 3D printers for the output of the frames design. Next, the production begins at the 3D printing area where four 3D printers are arranged to print our four designated designs of frames. Once printing is completed the frames are transferred to the finishing frame storage shelves where they are temporarily stored and prepared for next action such as smoothing, assembling and quality inspection. The frames then move to the assembly workstations to continue on the assembly stages on checking the quality and finishing.

Administrative tasks including order tracking and inventory recording are conducted at the small administrative desk near the front entrance. The layout also shows a clearly marked emergency exit to ensure safety regulations. Overall, the layout supports the production flow from raw materials intake to finished frames output while maintaining a safe and organised working environment.

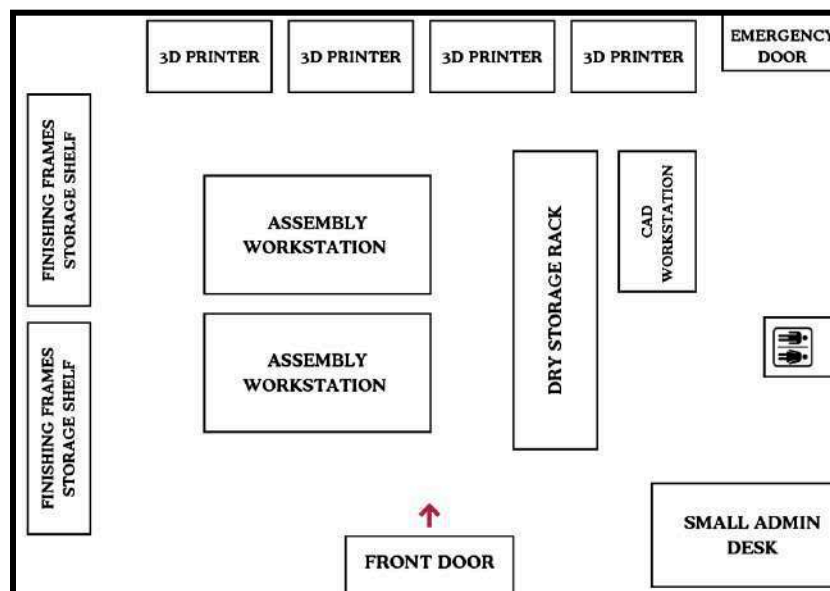


Figure 6.3.2.1 Production Layout

The figure below shows the customer layout area of LumiLens’s official shop. Customers will enter through the front door and they will see the waiting area on their left which includes the waiting table and chairs. As they move into the shop they will encounter two frames display shelves arranged in the center of the shop. The shelves will showcase our 4 designs of frames and their different colours. On the right side, the shop will have a cashier counter where customers will make their purchases and payments. Plus, there is a storage room on the left corner to store our ready sell frames. On the top part of this layout there is also an emergency door solely for safety purposes and located right beside it is a toilet for customers and staff convenience.

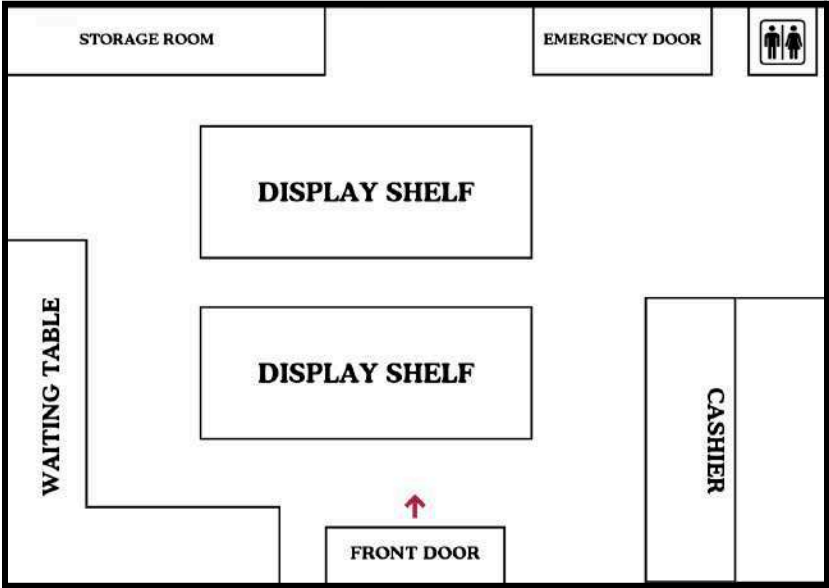


Figure 6.3.2.2 LumiLens Shop Layout

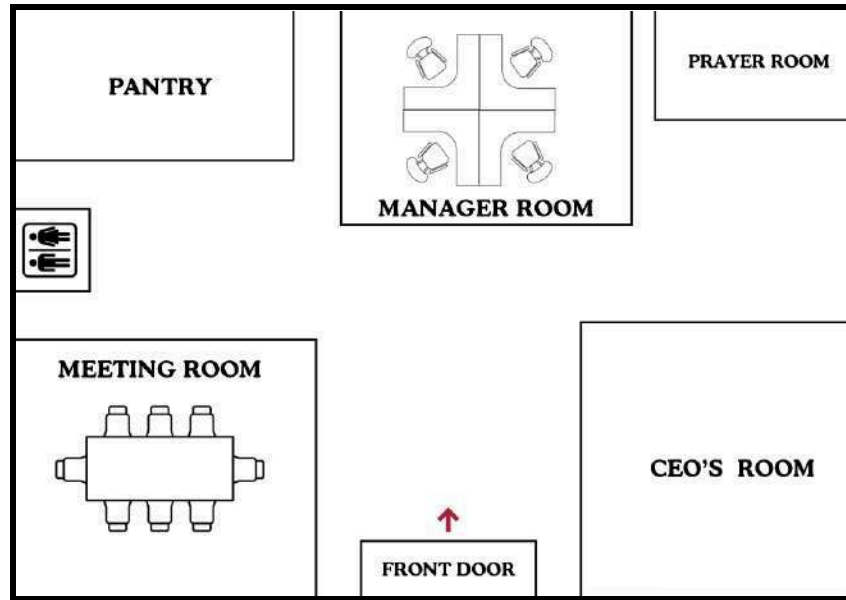


Figure 6.3.2.3 Office Layout

The layout plan above is LumiLens office layout for our CEO and managers working place. The office includes a room for the respected CEO and a separate room for managers to carry out their daily tasks. This office has provided a meeting room that can accommodate discussion and meetings between managers and CEO. Plus, there is a prayer room available for Muslim employees. The office also features a pantry for employees to take their break and meals easily. Plus, this office has provided a toilet for employees convenience.

6.3.3 Operation overhead

No.	Items	Yearly Cost (RM)
1	Rental (1000 x 12 months)	12,000
2	Utilities (1240 x 12 months)	14,880
3	Equipment	14,840
4	Equipment maintenance	200
5	Installation of Machine	2,100
6	Store renovation	10,000
7	Office supplies / Cleaning material	275
8	Business Premise Licenses	500
	Total	54,795.00

Table 6.3.3 Overhead Cost

6.3.4 License, permits and regulations required

Table 6.3.4.1 shows the license, permits and regulations required for LumiLens that includes approval from credible authorities to ensure lawful operation and compliance with standard.

No.	License / Permits	Issuing Authority	Purpose	Estimated Cost (RM)
1	Business Premise License	Majlis Perbandaran Kuala Selangor (MPKS)	Legalises the operation of the business under the local authority	300
2	Fire Safety Clearance	BOMBA	Ensures premises comply with the fire safety regulations	300-500 (one-time)
3	Signage Permit	Majlis Perbandaran Kuala Selangor (MPKS)	Legalises business signage and promotes visibility	100-300
4	Workplace Safety and Health Compliance	Department of Occupational Safety and Health	Certifies that workstations are safe for employees and equipment	100-200

Table 6.3.4 License, permits and regulations required to operate

6.4 Staffing

6.4.1 Staffing needs and key roles

Position	Main Duties	Quantity
Operational & Organizational Manager	<ul style="list-style-type: none"> ❖ Oversee daily production and assembly workflows ❖ Optimise 3D printing schedules and material usage ❖ Ensure quality control, finishing standards and smooth operations 	1
Research & Development Manager	<ul style="list-style-type: none"> ❖ Experiment with new frame designs, materials and finishing techniques ❖ Conduct quality testing and performance checks in products ❖ Maintain records of prototypes, test and R&D outcomes 	1
Store Manager	<ul style="list-style-type: none"> ❖ Oversee daily retail store operation ❖ Supervise sales staff and cashier ❖ Manage stock levels, displays and customer service quality ❖ Prepare daily sales report 	1
Assembly & Packaging Staff	<ul style="list-style-type: none"> ❖ Assist with assembly frames, finishing and packing for distribution ❖ Monitor inventory levels of materials ❖ Support operational workflows under manager supervision 	2
Store Sales Assistant	<ul style="list-style-type: none"> ❖ Assist walk in customers ❖ Arrange product displays ❖ Maintain store cleanliness 	1
Cashier	<ul style="list-style-type: none"> ❖ Handle customer payments ❖ Manage daily cash records 	1
Marketing and Promotion Assistant	<ul style="list-style-type: none"> ❖ Support social media content creation ❖ Assist during promotional events ❖ Help execute marketing campaigns 	1
Total		8

Table 6.4.1 Staffing needs and key roles

6.4.2 Employee type and sourcing

Position	Qualification	Employment Type	Sourcing Method
Operational & Organizational Manager	Bachelor	Full-Time (RM3000/month)	Local job portals, social media ads, experienced staff in SME manufacturing
Research & Development Manager	Bachelor	Full-Time (RM2800/month)	UiTM graduates via internships, local job portals, social media ads
Store Manager	Bachelor	Full-Time (RM2500/month)	Retail job portals, LinkedIn, experienced retail supervisors
Assembly & Packaging Staff	Diploma	Part-Time (RM9/hour)	WhatsApp ads, part-time job apps, walk-in interviews
Store Sales Assistant	Diploma / SPM	Part-Time (RM10/hour)	Walk-in interviews, local job ads, social media
Cashier	SPM	Part-Time (RM9/hour)	Local job portals, walk-in interviews
Marketing and Promotion Assistant	Bachelor / Diploma	Part-Time (RM10/hour)	University students, social media ads

Table 6.4.2 Employment Type

6.4.3 Training and Development

Training and development are essential for LumiLens to ensure consistent product quality, workplace safety and operational efficiency. All Lumilens staff are required to attend a **2-day induction and training program** regarding the operations. This training is mandatory to ensure employees understand their roles, follow standard operating procedures and work collaboratively in the manufacturing environment. The training programs include:

1. Workplace Safety and Equipment Handling

- Safe operation of 3D printers, assembly tools and finishing equipment
- Proper use of personal protective equipment (PPE) such as safety glasses and gloves
- Emergency procedures including fire safety and emergency exit protocols

2. Standard Operating Procedures (SOPs)

- Step-by-step workflow for 3D printing, frame finishing and assembly
- Quality control checks for glow-in-the-dark performance and frame durability
- Daily workstation cleaning routines and end of day shutdown procedures
- Proper handling and storage of raw materials and finished frames

3. Product Knowledge and Quality Assurance

- Understanding Lumilens' glow-in-the-dark technology and materials
- Inspection standards for frame alignment and finishing quality
- Identifying defects and reporting issues during production

4. Customer Service and Order Fulfillment

- Professional customer interaction and brand representation
- Order processing, packaging and labeling procedures
- Handling customer questions, requests and feedback

6.5 Equipment

6.5.1 Production Equipment

Item	Quantity	Estimate Cost (RM)	Lease or Purchase	Source
3D Printer	4	2,000	Purchase	Smith3D Sdn. Bhd.
Quality Control Tools	1 set	800	Purchase	Smith3D Sdn. Bhd.
Finishing Tools	1 set	1,200	Purchase	Smith3D Sdn. Bhd.
Assembly Workstation	2	1,000	Purchase	SMT system Metal Technology Sdn. Bhd.
Packaging Equipment	1 set	1,000	Purchase	Exact Pack Machinery Sdn. Bhd.
Storage Shelving	2	800	Purchase	IKEA
Computer and Design Software (CAD workstation)	1	2,500	Purchase	Harvey Norman
Safety Equipment	1 set	400	Purchase	Mr DIY
Total		9,700		

Table 6.5.1 List of Production Equipment

6.5.2 Equipment

Item	Quantity	Estimate Cost (RM)	Lease or Purchase	Source
Dry Storage Rack (materials & supplies)	1	250	Purchase	Harvey Norman
Finished Frames Storage Shelf	2	600	Purchase	Shopee
Sink (cleaning)	1	300	Purchase	Mr. DIY
Display Shelf (eyewear frames)	2	800	Purchase	Lazada
L-Shaped Table (Customer Waiting Area)	1	1,200	Purchase	Harvey Norman
Chair (Display & Waiting Area)	6	300	Purchase	IKEA
POS System and Cash Drawer	1	1,000	Purchase	StoreHub
Air Conditioner	2	1,600	Purchase	Daikin Malaysia
Fire Extinguisher	2	300	Purchase	Ace Hardware
Lighting	6	200	Purchase	Ace Hardware
Small Administration Desk	1	250	Purchase	IKEA
Office Desk (Staff Use)	2	600	Purchase	IKEA
Printer (Office Use)	1	300	Purchase	Canon
Sofa (Waiting Area)	1	700	Purchase	IKEA
Television (Brand Promotion / Display)	1	1,000	Purchase	Shopee
Small Table (Customer Area)	1	200	Purchase	IKEA
Single Door Fridge (Staff Use)	1	811	Purchase	Shopee
Computer (Admin & POS Support)	2	6,000	Purchase	ASUS Official Store
Water Dispenser	1	3,000	Purchase	Coway
Total		19,411		

Table 6.5.2 List of Equipment

6.5.3 Office Supplies

Item	Quantity	Estimate Cost (RM)
Pen	20	30
Scissor	2	10
Marker	10	30
A4 Paper	20	240
File	15	30
Stapler	3	15
Ink Cartridge	3	50
Total		405

6.5.3 List of Office Supplies

Total Production Equipment: RM9,700

Total Office Equipment: RM19,411

6.6 Suppliers

6.6.1 Total cost per unit

Raw Material	Estimated Quantity for 32 Units (Per Day)	Cost (RM)	Cost Per Unit (RM)
Glow in the dark ABS Filament (3D Printing Material)	1 kg @ RM70 / kg	70	2.19
Plastic Packaging	32 units @ RM8 / unit	256	8.00
Microfiber Cloth	32 units @ RM5 / unit	160	5.00
Brand Card	32 units @ RM0.50 / unit	16	0.50
Outer Bag	32 units @ RM1 / unit	32	1.00

Table 6.6.1 Total Cost Per Units for LumiLens

The table above shows total cost per unit for LumiLens excluding overhead cost and labour hours.

TOTAL DAILY RAW MATERIAL: RM534.00

COST PER UNIT: (RM534 / 32) = RM16.69 PER FRAME (EXCLUDING OVERHEAD)

6.6.2 Suppliers

Raw Material	Supplier	Location/Platform	Reason For Selection
Glow in the dark ABS Filament (3D Printing Material)	Smith3D Sdn. Bhd.	Sungai Besi, Kuala Lumpur	Stocks glow filament and 3D printing materials locally, reliable supply
Plastic Packaging	Simply Packaging Sdn. Bhd.	Puncak Alam	Local packaging supplier within Puncak Alam that offer convenient and cost-effective
Microfiber Cloth	Maryna Packaging Supply (M) Sdn. Bhd.	Kajang, Selangor	Quality textile and cleaning supplies suitable for microfiber cloth
Brand Card	MY3D World Sdn. Bhd.	Puchong, Selangor	Print shop offering business card and insert printing
Outer Bag	Simply Packaging Sdn. Bhd.	Puncak Alam	Local packaging supplier within Puncak Alam that offer convenient and cost-effective

Table 6.6.2 List of Suppliers

7.0 MANAGEMENT TEAM AND COMPANY STRUCTURE

7.1 Management Team

The company is managed by five individuals: Destiny N.s Galawis, Emily Nadhea Binti Mohd Salleh Suresh, Hanan Nabihah Binti Roslan, Nurin Qistina Binti Mohd Yusma, and Nurwahidah Amani Binti Muhamad Diah. Each individual plays a significant managerial role in the company, making the business a success.



Figure 7.1 Organisational Chart

Destiny N.s Galawis, as the **Chief Executive Officer (CEO)**, is responsible for leading the team and setting the overall vision and mission of LumiLens, ensuring the company stays aligned with its goals of innovation, functionality, and modern design. Nurin Qistina, as the **Research and Development Manager**, plays a role in developing new products and improving existing ones to further expand the company's product range and maintain its competitiveness in the market. Next, Emily Nadheya, as the **Operational and Organisational Manager**, is in charge of overseeing daily operations, coordinating team activities, and ensuring that organisational processes run smoothly and efficiently. Hanan Nabihah serves as the Financial Manager, responsible for managing the company's finances, including budgeting, expense tracking, and

ensuring the overall financial stability of the business. Last but not least, Nurwahida Amani, as the **Marketing Manager**, plays a significant role in developing and executing marketing strategies, promoting the LumiLens brand, and increasing product awareness among the target market through effective advertising and customer engagement.



CHIEF EXECUTIVE OFFICER

Name	Destiny N.s Galawis
Identity Card Number	990606-12-1230
Age	27 years old
Permanent Address	Taman Dahlia, Lorong 4, Lot 67, Puncak Alam, Selangor
E-mail	destinyng@gmail.com
Phone Number	013-1801382
Martial Status	Married
Academic Status	Bachelor of Business Management (Hons.) Operations Management
Course Attended	<ul style="list-style-type: none"> ● Executive Leadership Program ● Advanced Strategic Management ● Corporate Governance and Business Ethics Course ● Consumer Behaviour in Fashion and Accessories Course
Skills	<ul style="list-style-type: none"> ● Leadership ● Decision Making ● Strategic Thinking ● Adaptability and Innovation
Experiences	<ul style="list-style-type: none"> ● Retail Operations Assistant – Eyewear Store: A-Look (2018–2019) ● Business Development Executive (2020–2022) ● Entrepreneurship Project Leader (2022–2023)



RESEARCH AND DEVELOPMENT MANAGER

Name	Nurin Qistina Binti Mohd Yusma
Identity Card Number	990321-04-2340
Age	27 years old
Permanent Address	Taman Angsana, Lorong 3, Lot 32, Puncak Alam, Selangor
E-mail	nurinqistina@gmail.com
Phone Number	011-2330068
Marital Status	Married
Academic Status	Bachelor of Business Management (Hons.) Operations Management
Course Attended	<ul style="list-style-type: none">● Innovation and Product Workshop● Market and Product Research Product Workshop● Consumer Product Innovation Seminar
Skills	<ul style="list-style-type: none">● Research Skills● Innovation and Creativity Skills● Product Development Skills
Experiences	<ul style="list-style-type: none">● Product Development Assistant (2018–2020)● Material Research Intern (2020–2022)● Research Assistant – Product Innovation Project (2023)



OPERATIONAL AND ORGANISATIONAL MANAGER

Name	Emily Nadheya Binti Mohd Salleh Suresh
Identity Card Number	001207-04-5430
Age	26 years old
Permanent Address	Taman Casuarina, Lorong 2, Lot 13, Puncak Alam, Selangor
E-mail	emilynadheya@gmail.com
Phone Number	011-51586081
Martial Status	Single
Academic Status	Bachelor of Business Management (Hons.) Operations Management
Course Attended	<ul style="list-style-type: none">● Organisational Planning and Coordination Workshop● Operational Efficiency and Resource Management Programme● Project Planning and Team Coordination Programme
Skills	<ul style="list-style-type: none">● Operational Planning Skills● Attention to Details● Organisational Skills
Experiences	<ul style="list-style-type: none">● Operations Assistant (2021–2022)● Administrative Support Intern (2022–2023)● Operations Team Leader at Gentle Monster (2023)



FINANCIAL MANAGER

Name	Hanan Nabihah Binti Roslan
Identity Card Number	010929-14-1150
Age	25 years old
Permanent Address	Taman Rafflesia, Lorong 5, Lot 45, Puncak Alam, Selangor
E-mail	hnnabihah@gmail.com
Phone Number	011-2120557
Martial Status	Married
Academic Status	Bachelor of Business Management (Hons.) Operations Management
Course Attended	<ul style="list-style-type: none">● Financial Management and Budgeting Programme● Cash Flow Management and Forecasting Programme● Corporate Finance and Financial Planning Workshop
Skills	<ul style="list-style-type: none">● Financial Analysis● Strategic Planning● Risk Management
Experiences	<ul style="list-style-type: none">● Junior Financial Analyst – Startup Company (2019–2020)● Accounts Executive – Small Enterprise (2020–2022)● Finance Intern – Corporate Finance Department (2022–2023)



MARKETING MANAGER

Name	Nurwahidah Amani Binti Mohd Diah
Identity Card Number	011101-04-2020
Age	25 years old
Permanent Address	Taman Orkid , Lorong 1, Lot 5, Puncak Alam, Selangor
E-mail	wawaamani@gmail.com
Phone Number	014-1005579
Martial Status	Single
Academic Status	Bachelor of Business Management (Hons.) Operations Management
Course Attended	<ul style="list-style-type: none">● Innovation and Development Workshop● Advertising and Promotion Workshop● Customer Relationship Management Program(CRM)
Skills	<ul style="list-style-type: none">● Creative Thinking● Communication Skills● Computer Software Skills
Experiences	<ul style="list-style-type: none">● Marketing Assistant at Sephora (2020-2022)● Internship at Canva as a junior designer (2023-2024)

7.2 External Resources and Services

Resource / Services	Purpose	Frequency	Provider / Contact	Estimated Cost (RM)
IT Support Services	Maintains website functionality, cybersecurity, and payment systems.	Annual	Shopify/Wix	RM800
Accounting & Bookkeeping Services	Manages financial records, tax filings, and financial reports.	Monthly	Genuine Consultancy Sdn. Bhd	RM700
Marketing Consultant	To advise on branding, market positioning, and promotional strategy	Project Basis	Freelance Marketing Consultant	RM2,000 / per project
Prototype Development Lab	Assists in creating and testing prototypes to improve durability, comfort, and glow performance.	Project Basis	Design and Prototyping Lab - Smith3D Sdn. Bhd	RM1,200
Packaging Supplier	To produce packaging materials	Monthly	Exact Pack Machinery Sdn. Bhd.	RM800
Logistics and Courier Services	To deliver products to customers and retailers	Monthly	J&T Express Malaysia	RM500
Legal Consultant	To handle business registration and IP matters	Annually	Donny Wong and Co.	RM1,000

Production and Assembly Services	To assemble detachable glow-in-the-dark frames	Monthly	SMT System Metal Technology Sdn. Bhd.	RM1,500
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Table 7.2 List of External Resources and Services

7.3 Human Resources

Name and Position	Total	Monthly Salary (RM)	EPF 13% (RM)	SOSCO (RM)	Share of Ownership	Total(RM)
Chief Executive Officer (CEO) <ul style="list-style-type: none"> • Destiny N.s Galawis 	1	RM4,800	-	20	50%	RM4820.00
Research and Development Manager <ul style="list-style-type: none"> • Nurin Qistina Binti Mohd Yusma 	1	RM2,800	364	55.15	10%	RM3,219.15
Operational and Organisational Manager <ul style="list-style-type: none"> • Emily Nadheya Binti Mohd Salleh Suresh 	1	RM3,000	390	55.15	10%	RM3,445.15
Financial Manager <ul style="list-style-type: none"> • Hanan Nabihah Binti Roslan 	1	RM2,800	364	55.15	10%	RM3,219.15
Marketing Manager <ul style="list-style-type: none"> • Nurwahidah Amani Binti Mohd Diah 	1	RM2,500	325	55.15	10%	RM2,880.15
Total	5	RM15,900	1443	275.75	100%	RM17,583.60

FULL TIME STAFF

Position	No	Basic Salary	EPF 13% (RM)	SOSCO + EIS (RM)	Monthly Total
Store Manager	1	RM2,500	325	50	RM2,875

PART-TIME STAFF

Position	No	Salary x Hours x 26 Days
Store Sales Assistant	1	RM10 / 8 Hours / 26 Days = RM2,080
Cashier	1	RM9 / 8 Hours / 26 Days = RM1,872
Marketing and Promotion Assistant	1	RM10 / 8 Hours / 26 Days = RM2,080
Assembly and Packaging Staff	2	RM9 / 8 Hours / 26 Days = RM1,872
Total	5	RM7,904

7.3 Management Compensation and Ownership of LumiLens

$$\begin{aligned} \text{TOTAL} &= \text{RM17,583.60} + \text{RM2,875} + \text{RM7,904} \\ &= \text{RM28,362.60} \end{aligned}$$

7.4 Advisory Board

BIL	NAME	EXPERTISE	ROLE/CONTRIBUTION
1	Gracie Siew Liew	Marketing Consultant	Guides branding strategy, promotions, customer engagement, and market positioning for LumiLens
2.	Muhammad Danish Bin Fikry	IT Support	Advises on IT systems, e-commerce platforms, data management, and digital security
3.	Donny Wong - (From Donny Wong & Co.)	Legal Consultant	Handles legal compliance, contract review, intellectual property protection, and business registration
4.	Adam Liew - (Representative from SMT System Metal Technology Sdn. Bhd)	Production & Assembly Services	Advises on assembly processes, production efficiency, and quality control for detachable frames.
5.	Mohd Khairul Bin Aming - (Representative from Smith3D Sdn. Bhd.)	Prototype Development & Product Design	Advises on prototype development, material testing, durability, comfort, and glow-in-the-dark performance improvement.
6.	Siti Syahirah Binti Abdul Rahman - (Representative from Genuine Consultancy Sdn. Bhd.)	Accounting & Bookkeeping	Guides financial record management, budgeting, tax compliance, and preparation of financial reports.
7.	Ahmad Aziz Bin Harun - (Representative from Exact Pack Machinery Sdn. Bhd.)	Packaging & Production Support	Guides suitable packaging solutions, cost efficiency, and product protection.

Table 7.4 Advisory Board

7.5 Organisational Budget

ADMINISTRATIVE EXPENDITURE BUDGET	
	RM
Fixed Asset	
Land and building	-
Business fixtures	8,811
Office equipment	19,411
Motor Vehicle	20,000
Working Capital	
Utilities (RM1,240 x 12 months)	14,880
Salary (RM28,362.60 x 12 months)	RM340,351.20
Petrol (RM250 x 12 months)	RM3,000
Other Expenditure	
Office Supplies	RM405
Office Renovation	RM10,000
Office Maintenance	RM1,200
Pre-operations	
Road Tax and insurance	RM500
TOTAL	RM108,558.60

Table 7.5 Administrative Expenditure Budget

8.0 FINANCIAL PROJECTION

8.1 Start Up Cost

Start Up Cost	Cost	Own Contribution	Loan
Capital Expenditure: Administrative			
Land and Building	-	-	-
Business fixtures	8,811	8,811	-
Office Equipment	19,411	-	19,411
Office Renovation	10,000	-	10,000
Motor Vehicle	20,000	-	20,000
Capital Expenditure: Operation			
Machinery	2,000	-	2,000
Factory Equipment	9,700	9,700	-
Renovation	10,000	-	10,000
One Time Start up - Expenditure			
Installation of Machine	2,100	2,100	-
Starting Inventory Cost	98,196	38,196	60,000
Office Supplies	405	405	-
Legal and Professional Fees	6,750	6,750	-
Advertising for Opening	1,000	1,000	-
Pre - Operations			
Deposit	2,000	-	2000
Business Registration & License	500	500	-
Insurance & Road Tax for Motor Vehicle	500	500	-
Other Expenditure	-	-	-
Total	193,373	67,962	123,411

Table 8.1: Start Up Cost

8.2 Working Capital

Working Capital	RM	Fixed	Variable
Marketing:			
Advertising	2,000	-	2,000
Collaboration	600	-	600
Content Creator	1,000	-	1,000
Administrative:			
Rental	12,000	12,000	-
Utilities	14,880	14,880	-
Office Maintenance	1,200	1,200	-
Salaries	15,900	15,900	-
Office Supplies	405	405	-
Insurance	500	500	-
Operation:			
Salaries and Wages	10,779	10,779	-
Purchaser (9700+19411) equipments	29,111	29,111	-
Other Expenditure	2,600	-	2,600
Total Working Capital	90,975	84,775	6,200
Total Working Capital Required	1 month	90,975 - 2,600 = 88,375	
Working Capital + Contingencies	5%	(88375) + (5% x 88,375) = 92,793.75	

Table 8.2: Working Capital

8.3 Start Up Capital and Financing

Estimated Start-Up Capital	
Financing	
Equity: Share & Venture Capital	500,000
Loan	300,000
<i>Annual Interest Rate</i>	5%
<i>Loan Duration (Years)</i>	5

Table 8.3 Financing and Loan

9.0 PROJECT MILESTONES

ACTIVITIES	START DATE	END DATE	DURATION
Creating Idea	05/05/2023	25/05/2023	21 Days
Acquiring Business Partner	26/05/2023	02/07/2023	38 Days
Incorporation of the Venture	03/07/2023	22/07/2023	20 Days
Market Research and Development Process	23/07/2023	05/09/2023	45 Days
Searching for Premise	06/09/2023	27/09/2023	22 Days
Finding Suppliers for Raw Materials, Equipment, Furniture & Fittings	28/09/2023	25/10/2023	28 Days
Completion of Frame Design and Technical Development	26/10/2023	19/11/2023	25 Days
Completion of Prototypes	20/11/2023	29/11/2023	10 Days
Register for Business Loan	30/11/2023	30/11/2023	1 Day
Loan Approval	30/11/2023	30/11/2023	1 Days
Register Business License	01/12/2023	10/12/2023	10 Days
Recruitment of Employees	11/12/2023	17/12/2023	7 Days
Signing of Suppliers Raw Material, Equipment, Furniture & Fittings	18/12/2023	19/12/2023	2 Days
Installation of Machine & Equipment, Furniture & Fittings	20/12/2023	26/12/2023	7 Days
Final Checklist	27/12/2023	29/12/2023	3 Days
Starting of Operations	01/01/2024	01/01/2024	1 Day
Receive of First Orders	01/01/2024	01/01/2024	1 Day

10.0 CONCLUSION

In conclusion, LumiLens has a **strong potential to succeed in the eyewear accessories market** by offering a product that is both practical and stylish. The glow-in-the-dark detachable frame provides a simple solution to a common problem faced by glasses wearers, especially students who often spend time in low-light environments. By combining functionality with modern design and affordable pricing, LumiLens stands out from existing eyewear brands and appeals to young consumers who are looking for something useful yet unique. Mobility Foresight (2023) stated that the Malaysian eyewear market is expected to continue benefiting from steady demand driven by health needs, fashion preferences, and digital lifestyles. This aligns with LumiLens' targeting of young, style-conscious consumers, further proving that Lumilens has a great potential to continue thriving in the future. Additionally, focusing on a unique product differentiation gives small businesses the opportunity to stand out amidst competition and create added value that resonates with customers. As Suharto (2024) mentioned, differentiation strategy is considered an approach that can increase business appeal and create added value for customers.

In addition, LumiLens is supported by a **clear marketing direction and strong market positioning**. The use of social media, campus events, pop-up booths, and influencer collaborations allows the brand to connect directly with its target audience in an engaging and relatable way. Research indicates that social media marketing enables firms to reach audiences more efficiently, strengthen brand equity, and foster closer, long-term relationships with customers when it is strategically integrated into overall marketing efforts (Lamberton, 2016). On top of that, the affordable price of RM49 makes the product accessible to students, while the detachable and customisable features add value and encourage repeat purchases. These strategies help LumiLens build brand awareness and create long-term relationships with customers.

Overall, LumiLens is **well-prepared for growth and long-term sustainability**. With an efficient operational system, a dedicated management team, and continuous plans for product improvement, the business is in a good position to expand in the future. By focusing on quality, innovation, and customer satisfaction, LumiLens has the opportunity to grow into a recognised

lifestyle eyewear accessory brand in Malaysia and demonstrate how a creative idea can be successfully developed into a sustainable business.

11.0 REFERENCES

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12.0 APPENDICES





Figure 1,2,3 & 4: Pictures of Detachable Glasses Frame Design