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**UNIVERSITY OF TECHNOLOGY MARA (UiTM) CAWANGAN SELANGOR**  
**KAMPUS PUNCAK PERDANA**

**ENT530: PRINCIPLES OF ENTREPRENEURSHIP**



**FINAL PROJECT: *WARISAN KEK BATIK***

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GROUP ASSIGNMENT  
GROUP PROJECT: BUSINESS PLAN  
"WARISAN KEK BATIK"

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## **1.0 EXECUTIVE SUMMARY**

### **1.1 Brief Description of Company**

Warisan Kek Batik is a small, home-based food business that specializes in the production of the traditional Malaysian dessert, kek batik. The business of kek batik is aims to preserve Malaysia's food heritage with a combination of modern's flavors with delightful packaging to suit the themes of consumers' preferences. Warisan Kek Batik is to be operating through online platforms and direct orders with their own target audience, who are enthusiastic about homemade foods, halal and high-quality traditional desserts for daily treats, occasions, and especially in celebrations.

### **1.2 Mission Statements**

Warisan Batik mission is to deliver affordable and appetizing while preserving the taste of traditional taste with a coming up with various innovations. This business believes to commit customers satisfaction, consistent taste of delight and promoting traditional food heritage as a homemade brand.

### **1.3 Products or Services Offered**

Warisan Kek Batik offers various kek batik products, which include the well-known classic chocolate cake and modern combination flavors such as Indulgence, Biscoff, matcha, and Classic. The products are made with high -quality ingredients and prepared with strict regulations to ensure the high hygiene standards to keep the product in good quality. We also offered custom orders for special events, which now mostly gain attention on weddings, birthdays, corporate functions, and festive seasons. We also offer various size and packaging options for customers' satisfaction.

### **1.4 Competitive Advantages**

The combination of traditional recipes and modern's innovations is the competitive advantage of Warisan Kek Batik. We aim to create the heritage delish with adding unique combination of innovation that can create strong bonds with customers. This advantages we rely on we came out because the production of cake are freshly made which serve as a significant

competitive strength. Warisan Kek Batik produces upon receiving orders. We also emphasize affordable pricing with good presentation of products to attract some of the target market. In addition, we also use strategies of strong social media marketing just like other business brand to reach and engage repeat purchase customers.

### **1.5 Brief Financial Forecast**

In the early phase of operation, Warisan Kek Batik is expected to generate monthly sales revenue between RM2000 and RM3000, with an expected increase during festive seasons such as Chinese New Year and Hari Raya. The operation of Warisan cake batik costs raw materials, packaging and marketing expenses.

### **1.6 Management teams**


Warisan Kek Batik is managed by a group of six members who jointly observe the operation of the business. Each member of friends plays a specific role according to their individual skill, management, marketing, finance and customers services. Each of them manages their own roles to ensure the business operations are carried out systematically and efficiently. The teamwork among them gives the opportunity to make effective decision making and smooth operations. Strong management among them supports the production of high quality and growth of Warisan Kek Batik.

### **1.7 Financing Requirement and Expected Return**

Warisan Kek Batik originally had a low financial requirement, which is estimated to be between RM900 to RM1000. This estimation is used for purchasing baking equipment, raw materials, packaging supplies, and marketing activities. As for the expected return on the investment, it is favorable which has potential recovery within the first year of operations.

## 2.0 COMPANY PROFILE

### 2.1 Details of the Company

Item	Description
<b>Logo of the Company</b>	
<b>Logo Meaning</b>	Warisan Kek Batik's logo reflects the company's identity and fundamental values. Warm brown colors are used to represent sweetness, warmth, and chocolate-based ingredients, which are strongly associated with kek batik. This logo reflects the passion and dedication of the owners in preserving traditional desserts while adapting them to modern tastes.
<b>Name of the Company</b>	Warisan Kek Batik
<b>Business Address</b>	49-2, Jln Eco Grandeur 1/7A, 42300, Selangor
<b>Website</b>	warisankekbatik@gmail.com
<b>Telephone Number</b>	03-2499 3647
<b>Details of the Company</b>	Warisan Kek Batik is a dessert business that specializes in the production of premium homemade kek batik inspired by traditional Malaysian flavors and enhanced with modern taste innovations. The name "Warisan" reflects the business's commitment to preserving Malaysia's food heritage while "Kek Batik" represents one of the country's most iconic traditional desserts. As the name suggests, the business specializes in

	producing and selling traditional Malaysian desserts, particularly kek batik. The main objective of Warisan Kek Batik is to preserve and promote Warisan Kek Batik as a traditional Malaysian dessert by maintaining its authentic recipe while increasing customer awareness and demand through consistent quality and attractive presentation.
<b>Vision</b>	To become a trusted homemade dessert brand that preserves traditional Malaysian kek Batik while adapting it to modern tastes and consumer preferences
<b>Mission</b>	To introduce modern flavours while preserving Malaysia's food heritage
<b>Product/Service</b>	Production and sale of traditional and modern-flavoured kek batik
<b>Target Market</b>	Students, working adults, families and gift buyers
<b>Form of Business</b>	Sole Proprietorship
<b>Main Activity</b>	Producing and selling homemade kek batik
<b>Mode of Operation</b>	Online orders and direct customer orders
<b>Scale of Operation</b>	Home-based kitchen
<b>Future Expansion Plan</b>	Expansion into a small commercial kitchen and cafe outlet

*Table 1: Company Background*

## **2.2 Company History**

In order to satisfy the increasing demand for traditional Malaysian dessert with a contemporary twist, Warisan Kek Batik was founded as a dessert business. In order to reach wider market, the company started off making kek batik using traditional recipes while experimenting with modern flavors. The company was able to effectively reach students, working adults, families, and gift buyers first by using social media platforms and direct customer orders. Positive customer reviews, recurring business, and rising demand for personalized flavors and packaging options have all contributed to Warisan Kek Batik's consistent growth since its establishment. By continuously providing superior, halal, and hygienically produced goods, the company has effectively developed a loyal customer.

## **2.3 Legal Structure**

Warisan Kek Batik operates as a sole proprietorship, fully owned and managed by the founder. This legal structure is appropriate for a dessert business because it permits flexibility in decision making, low operating costs, and direct management over day-to-day business operations. In a sole proprietorship, the owner is in charge of every part of the company, including marketing, customer orders, manufacturing, and financial management. This structure facilitates effective operations and allows the company to react swiftly to market movements and customer demand.

## **2.4 Key Partnership**

The proprietor of Warisan Kek Batik oversees strategy planning, product development, quality assurance, and general business operations. To ensure smooth and effective business operations, the owner is in charge of everyday production activities, marketing campaigns, customer relations, and financial management. In order to facilitate effective manufacturing and ensure excellent product quality, Warisan Kek Batik forms important operational partnerships with reliable suppliers and service providers. These collaborations concentrate on refrigerated services, kitchen tools, and equipment supply, which are important for preserving food safety, operational dependability, and long-term economic viability.

## **3.0 INDUSTRY ANALYSIS**

### **3.1 Size, growth rate and sales Projection**

Warisan Kek Batik represents Malaysian food and beverage (F&B) businesses as the most rapidly evolving and competitive sectors in terms of national economic growth by focusing on the bakery and sweets segment, while also thriving due to strong domestic consumption in Malaysia. Warisan Kek Batik is a well-known traditional Malaysian dessert because it is made in a unique way. It is also known as no-bake desserts due to its ease of preparing, longevity when stored under refrigeration, and strong emotional resonance with Malaysian households.

Over the years, we have noticed that the dessert business market has grown significantly among small businesses, home bases, and small-scale dessert businesses. This industry is experiencing growth due to increased urbanization and the number of people purchasing food online. Puncak Alam, Selangor, is a rapidly rising township with a large student population and residential growth, resulting in an interest in luxurious handcrafted desserts that are yet cost-effective.

Demographic data indicate that Puncak Alam has an estimated population of 110,630. If 70% of residents consume or purchase desserts, the potential customer base would be approximately 77,441 individuals. At a starting price of RM22 per unit for classic kek batik, the local market is valued at over RM1.7 million per month. While Warisan Kek Batik is expected to capture only a small portion of this market initially, these projections highlight substantial long-term revenue potential.

During festive seasons such as Hari Raya, Chinese New Year, birthday, weddings and community event, Warisan Kek Batik projects to have high sales anticipated reaching monthly revenue ranging from RM2,000 to RM3,000. Operating through online platforms and bulk ordering, these projects create high value for brand awareness. Demand on both traditional and premium desserts variants the business make sustainable growth within the industry.

## **3.2 Trends of Warisan Kek Batik (Economic, Social, Technological, and Political)**

### **3.2.1 Economic Trends**

Kek Batik businesses in Malaysia grew in popularity due to its easy-to-bake desserts, particularly in the handmaking industry. This has led to a growth in business due to high demand for value-for-money products as a result of pricing based on product quality. Nowadays, consumers are becoming choosier, desiring high-quality products but seeking affordable pricing rather than luxury prices. Warisan Kek Batik has followed the trend that helps home-based business desserts by providing premium taste and superior presentation without the overhead costs of huge commercial bakeries. Furthermore, we have noticed that the growth of middle-income households has contributed to a constant marketplace for cheap premium decadent sweets.

### **3.2.2 Social Trends**

Desserts are becoming increasingly popular as a means of preserving local cuisine heritage due to societal trends, particularly among young people who appear to prefer cultural authenticity combined with modern inventions. Social media has evolved into a tool for boosting food sharing behavior because people are increasingly drawn to the portrayal of appealing-looking sweets that are routinely shared through online platforms at gatherings, events, celebrations, and giving occasions. This action has increasingly been used as a market approach, with labels such as 'viral foods', 'mukbang', 'content search insight,' and indicating repeat sales.

### **3.2.3 Technological Trends**

Nowadays, technology advancements have an extensive effect on how food businesses operate and reach their target clients or consumers. TikTok, Instagram, and WhatsApp are vital marketing and sales tools for organizations, particularly small and medium-sized enterprises. The method is increasingly being adopted as a market strategy, with special trending labels or remarks such as 'viral foods', 'mukbang,' and so on, resulting in successful repeat purchases. As social media has become our medium by enabling online ordering systems, digital payments, and third-party delivery services such as Grabfood, FoodPanda, and Lalamove, home-based businesses can operate successfully without the need to create a conventional store.

### **3.2.4 Political and Regulatory Trends**

Finally, from a political standpoint, the Malaysian government has prioritized providing local businesses such as Warisan kek batik to ensure the long-term stability of the firm. Regulations governing food safety, halal certification, and company licenses are in place to ensure product availability. The regulations help boost the Malaysian market strategy and offer opportunities for small business owners to contribute their skill to corporate catering and institutional relationship between small business owners and vendors.

### **3.2.5 Key success Factors**

One of the most important factors contributing to Warisan Kek Batik's success is product differentiation, which allows us to offer a variety of cake flavors while keeping traditional elements. Warisan Kek Bati creates new combinations of classic kek batik with new and premium tastes like Indulgence, Matcha, and Biscoff, which serve as our strongest marketing strategy as we become more competitive in the small company sector. We intended to preserve traditional heritage sweets while also offering quality and inventive desserts to capture consumer curiosity, particularly among the younger population. Warisan Kek Batik realized that we could make the dessert shine out while remaining authentic to Malaysian trends, such as a love of trying things that are unfamiliar.


Warisan Kek Batik opted to base its activities in Puncak Alam, Selangor, since the location is important, with a growing township full of students, young adults, and families. The locations are also easily accessible to produce markets due to their proximity to the large metropolis, making them suitable for our store and daily operations. The store's prices are low, and it is surrounded by many commercial stores, making it a suitable and strategic location for start-ups to expand their businesses. Aside from that, each Warisan Kek Batik member has played a significant role in fostering the business's success. Each of them has received extensive training in business management and operations. Professionalism and attention to the marketing task have come in handy due to the dependability to carry out tasks such as social marketing, finance, promotion, and inventory monitoring. Having strong connections with team members and working well together has made it easier to run a seamless firm. This leads to the development of new dessert ideas and inventions while thriving in the competitive kek batik industry in this country.

### **3.3 The long-term prospects for the industry**


Malaysia's traditional dessert and homemade business continue to have tremendous long-term potential. Consumer demand for heritage-based yet modernized food products is predicted to increase in unison with urbanization and the expansion of digital retail. Kek batik, being a flexible and adaptable dessert, will grow in response to shifting flavor trends while keeping its traditional identity. Warisan Kek Batik thrives as a new convention of unusual dessert flavors and offers special tastes for attracting consumers' attention while maintaining affordable costs so that Malaysians can readily reach or enjoy the sweets without second-guessing or doubting their purchase. Furthermore, swift technological advances, such as social media, have allowed business owners to contribute their expertise, which has helped our country build or enhance its economy by requiring licenses for small business entrepreneurs. In conclusion, the industry environment has high growth potential. With strategic planning, high-quality products, and effective branding, we expect that Warisan Batik's brands can prosper in a competitive Malaysian desserts business.

## 4.0 PRODUCTS AND SERVICE DESCRIPTION


### 4.1 Details of the Product

<b>Name of the Product</b>	Kek Batik' Klasik
<b>Price</b>	RM 22 / 5 Inch RM 55 / 9 Inch
<b>Feature</b>	
<b>Description</b>	<p>Kek Batik Klasik represents the true flavor of Malaysian culinary tradition. It is produced using traditional handcrafted processes passed down through generations, preserving the unique flavor and texture. The essential ingredients are high-quality Marie biscuits, pure cocoa powder, premium butter, and sweetened condensed milk, which combine to make a rich and creamy chocolate basis. The multilayer biscuit mosaic not only improves the visual attractiveness, but it also gives a delightful bite with each slice. This classic flavor provides a nostalgic blend of milky sweetness and deep chocolate richness, making it a favorite among consumers of all ages. Its low price and familiar taste make it an excellent choice for everyday desserts as well as family gatherings and holidays.</p>


*Table 4.1: Details of the Product*

<b>Name of the Product</b>	Kek Batik' Matcha
<b>Price</b>	RM 25 / 5 Inch RM 60 / 9 Inch
<b>Feature</b>	
<b>Description</b>	<p>Kek Batik' Matcha is designed specifically for clients who like a milder sweetness and more refined flavor profile. This cake combines high-quality Japanese matcha powder with creamy white chocolate, resulting in a balanced flavor that balances earthy bitterness and soft sweetness. The smooth and rich texture enhances the aromatic matcha flavor, resulting in a luxurious dessert experience. Its stunning green appearance and minimalist packaging exemplify top quality and modern design. This product is an alternative to classic chocolate-based batik cakes, attracting clients who want innovative, healthier-tasting, and premium-inspired treats.</p>

*Table 4.2: Details of the Product*

<b>Name of the Product</b>	Kek Batik' Indulgence
<b>Price</b>	RM 30 / 5 Inch RM 75 / 9 Inch
<b>Feature</b>	
<b>Description</b>	<p>Kek Batik' Indulgence is a premium variant created exclusively for chocolate lovers who want a richer, more sumptuous dessert experience. This product is upgraded with high-quality cooking chocolate and premium cocoa powder, and soft cheese layer, resulting in a deeper, smoother, and more powerful chocolate flavor than the basic version. The thick layer of silky chocolate ganache on top lends a beautiful finishing touch while also delivering a creamy mouthfeel that melts easily in the mouth. This luxurious version is meticulously designed to convey great quality and elegance, making it ideal for special occasions like birthdays, celebrations, and gift-giving. Its quality ingredients and polished presentation place it in the high-end handmade dessert category.</p>

*Table 4.3: Details of the Product*

<b>Name of the Product</b>	Kek Batik' Biscoff
<b>Price</b>	RM 30 / 5 Inch RM 75 / 9 Inch
<b>Feature</b>	
<b>Description</b>	<p>Kek Batik Biscoff is a trendy fusion delicacy that mixes the traditional batik cake concept with the globally popular Lotus Biscoff flavor. Instead than depending entirely on cocoa-based ingredients, this variant includes caramelized Biscoff spread, soft cheese layer, and crispy biscuit bits, resulting in a distinct flavor profile with notes of spice and sweetness. The contrast between the creamy chocolate base and crunchy toppings creates a satisfying tactile sensation. This product is especially appealing to younger consumers and trend-conscious clients who prefer unique dessert flavors. Its appealing visual presentation and distinct brand flavor increase its marketability, particularly on social media platforms and in online food sales.</p>

*Table 4.4: Details of the Product*

## **4.2 Market Suitability Analysis**

The business is strategically positioned in the competitive to premium homemade dessert industry, seeking to serve a wide variety of customers. The Classic Batik Cake is in the competitive area because it offers classic Malaysian flavors at rates that are affordable and comparable to other home-based bakers. This stance is especially beneficial for recruiting price-sensitive clients who seek recognizable flavors, consistent quality, and a trusted homemade touch. Its traditional appeal ensures that customers looking for comfort foods or nostalgic flavors continue to see it as a dependable and accessible choice.

Furthermore, Warisan Kek Batik is conveniently located in Eco Grandeur, Puncak Alam, which has a rapidly developing community of young families and students that enjoy both traditional and innovative foods. The business also intends to offer its products in local cafés and dessert stores in the neighborhood, where people are more willing to sample high-quality, handcrafted items. Expanding to online platforms such as Shopee, TikTok Shop, and Instagram will help the brand expand beyond Eco Grandeur, allowing more people to purchase conveniently. With the growing demand for luxury gifting choices in this emerging township, Warisan Kek Batik has a great opportunity to expand in this specialized market.

## **4.3 Product Value Statement**

The fundamental value of offer is the capacity to provide high-quality handcrafted batik cakes at reasonable costs without compromising taste or presentation. Customers benefit financially by enjoying desserts made with carefully selected ingredients, authentic preparation methods, and deliberately developed modern versions, all without the high prices often associated with commercial bakeries. This mix of quality and price makes a compelling proposition for a variety of consumers.

Another key value provided is the combination of traditional Malaysian history with modern dessert trends. While many rivals only offer conventional batik cake tastes, the addition of modern versions such as Biscoff and Matcha creates a unique and broad product line that appeals to clients looking for innovation without losing touch with cultural history. This combination of heritage and innovation enables the company to stand apart in a market dominated by standard

flavors. Strong cleanliness, freshness, and appealing packaging provide additional value. Maintaining high standards for food safety and appearance builds customer trust, increases overall satisfaction, and encourages repeat purchases. These qualities help to build long-term client loyalty, as customers begin to identify the company not only with exquisite cakes, but also with dependability, consistency, and care in all products.

#### **4.4 Anticipated Customer Demand**

Warisan Kek Batik' is expected to see significant client demand in the market, as demand for traditional Malaysian desserts, especially batik cake, remains strong and steady. Batik cake is a popular local delicacy that appeals to a diverse variety of customers due to its rich chocolate flavor, simple ingredients, and great nostalgia value. The Classic Batik Cake is predicted to produce consistent daily sales because its price starts at RM22.00, making it reasonable and accessible to clients of all economic levels. Its familiar taste and homemade quality are likely to appeal to people of all ages, including students, working adults, and families who favor classic desserts for everyday use or casual gatherings.

At the same time, customer demand for premium variations like Indulgence, Biscoff, and Matcha is expected to rise, particularly among younger customers and social media aware individuals. These customers are heavily influenced by current cuisine trends and are typically drawn to visually beautiful sweets with distinctive modern flavors. Premium variations offer a more opulent dessert experience thanks to upgraded ingredients, inventive taste combinations, and appealing packaging, making them ideal for special occasions, gifting, and online sharing. This well-balanced product mix enables the company to cater to both traditional dessert fans and those looking for creative, high-quality sweets.

Because the business is targeting the population of Puncak Alam, Selangor, which has a total population of roughly 110,630 people, market research predicts that approximately 70% of the population will be interested in purchasing batik cake items. This yields an estimated potential client base of around 77,441 individuals. Based on a beginning price of RM22.00 per cake, the anticipated monthly market value is around RM1,703,702 (77,441 customers × RM22.00). This

suggests a very high sales potential in the target area, particularly among students, young professionals, and families that like supporting local handcrafted dessert enterprises and purchasing artisanal food goods.

#### **4.5 Existing Competition**

There is competition on numerous levels in the handmade dessert business. Home-based bakers remain the key rivals, selling traditional batik cakes at reduced prices. These competitors often offer basic flavors in plain packaging with little product innovation, targeting mostly budget-conscious customers. Their emphasis on price helps them maintain a consistent consumer base, but their offerings lack superior attributes and various flavors that characterize higher-end items.

The competitive landscape also includes small dessert shops and cafes. While these shops serve a range of cakes and local treats, many do not specialize on batik cake, allowing the company to carve out a niche market as a specialist batik cake manufacturer. This specialization provides an advantage in terms of competence, corporate identification, and customer perception, as customers perceive the company as a trustworthy source for real batik cake experiences.

Large commercial bakery businesses add competition at the luxury end, producing high-quality cakes with strong branding and sophisticated presentation. However, these chains typically operate at higher prices, making them less accessible to regular consumers looking for a combination of quality and cost. The company competes well in this segment by providing high-quality cakes that retain homemade freshness and authenticity while providing comparable taste and presentation at more affordable pricing. By knowing the competitive landscape, maintaining a varied product line, and matching cost with high quality, the company has carved out a unique place in the dessert market, appealing to both conventional and trend-conscious customers.

## 5.0 MARKET ANALYSIS AND STRATEGY

### 5.1 Marketing Objectives

Warisan Kek Batik aims to **increase brand awareness** among local consumers by promoting the business through various social media platforms such as Instagram, TikTok and Facebook since majority of people in today's generation uses their mobile gadget a lot. It will be easier to advertise the business to different areas and states as well because there is no limitation as it can be reach by target audiences widely. Other than that, Warisan Kek Batik also target to **boost sales and business's revenue**. Promotional season like special discounts, event packages, time-limited promotions and more will be offer to consumers in order to maintain the loyalty while increasing the business revenues. This strategy might support the business's long-term viability. Last but not least, Warisan Kek Batik wish to become a business that could **stand out among other competitors** by highlighting the uniqueness and qualities of the products which includes authentic taste, homemade preparation and more.

### 5.2 Target Market

In order for Warisan Kek Batik to provide a high-quality products and services, there are several key customer segments that the business observe which are based on geographic, demographic, psychographic and behavioural factors. Each of the factors has different segmentation that enables Warisan Kek Batik to operate appropriately while ensuring smooth business operations for long-term viability. By applying the factors that have been analysed, Warisan Kek Batik business may operate smoothl and efficiently.

### **5.2.1 Geographic Segmentation**

The location of Warisan Kek Batik is at Puncak Alam, Selangor. According to Dewan Negeri Selangor, there are approximately 110,630 residents around the area excluding students from UiTM Puncak Alam. There is a high chance that the number of populations could go even higher since there are students from UiTM Puncak Alam staying in the area as well. On top of that, Puncak Alam known as a developing township whereby the population of residents are still growing. This makes Puncak Alam perfect location for Warisan Kek Batik to introduce its heritage-based business to the target consumers.

### **5.2.2 Demographic Segmentation**

Warisan Kek Batik target consumers are individuals that ages between 17 years old up to 45 years old. The target consumer of Warisan Kek Batik consists of working adults, students and families with low to middle incomes who craved for a high-quality homemade sweet yet affordable to purchase. The business also targets individuals who value quality, taste and enjoy the traditional cuisine of local heritage food products. Warisan Kek Batik targets consumers that often buy desserts for festive seasons and also personal interest to purchase offered products.

### **5.2.3 Psychographic Segmentation**

Focuses on consumers who prefer sweet treats and consider the products as a dessert to relax or reward themselves. Some consumers cherish a homemade quality that keeps the traditional touch while also enjoying modern variation such as Biscoff Batik Cake and Matcha Batik Cake. They also love to share food during gathering events and it is very common to share kek batik as sweet treats at the end of the events. This makes Warisan Kek Batik an ideal choice since the flavours offered are unique and aligned with current trends.

### 5.2.4 Behavioral Segmentation

Warisan Kek Batik aims consumer who purchase the products for special occasions such as festive celebrations, birthday party, meetings and gifts because there is a high possibility that the same consumer would repeat purchase in the future. The combination of unique flavour created premium quality and taste which makes the product suitable for anytime consume since it will bring joy to the consumers. Another important aspect of this segment are repeated consumer and loyal consumer who value the products consistency in flavour and appearance.

### 5.3 Competitor Analysis

Competitors	Strengths	Weakness
Kek Batik Klasik HQ	<ul style="list-style-type: none"> <li>• Appeals to nostalgic tastes by providing classic Malaysian kek batik in a variety flavour including pistachio and bueno.</li> <li>• No-bake style cakes are frequently maintained at room temperature without chiller requirement.</li> <li>• Local clients adore the deep chocolate blend and layered structure of traditional batik cake.</li> </ul>	<ul style="list-style-type: none"> <li>• Difficult to maintain the reputation due to limited public review.</li> <li>• Limited marketing and accessibility particularly outside of its surrounding area since it is a home-style business.</li> <li>• Probably reliant on pre-orders and delivery issues.</li> </ul>
Elevete Patisserie	<ul style="list-style-type: none"> <li>• Highly reviewed cake shops with excellent ratings.</li> <li>• Popular for its moist and delicious cakes with different flavours.</li> <li>• Offers same day delivery within the area for online purchase.</li> </ul>	<ul style="list-style-type: none"> <li>• Some consumers review that certain flavour has excessive sweetness level.</li> <li>• Budget-conscious consumers consider the price is quite high.</li> <li>• Products may sell out or redo due to increasing demand.</li> </ul>

Dua Cakebatik	Ains	<ul style="list-style-type: none"> <li>• Focuses on cake batik.</li> <li>• Offer options to egg-allergy consumers and affordable.</li> </ul>	<ul style="list-style-type: none"> <li>• Lower overall rating from consumers.</li> <li>• Struggle with texture.</li> </ul>
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### 5.3.1 SWOT Analysis

	<b>Opportunity</b>	<b>Threats</b>
<b>Strengths</b>	<p>Strength – Opportunity Strategy</p> <ul style="list-style-type: none"> <li>• Authenticity and variety to boost online sales and reach a larger target consumer.</li> <li>• Use a high-quality ingredient and a premium reputation to partner with cafes.</li> </ul>	<p>Strengths – Threats Strategy</p> <ul style="list-style-type: none"> <li>• Use a well-known brand to stand out from rivals and maintain loyal customers.</li> <li>• Promote premium quality and history in marketing to prevent changing consumer's taste.</li> </ul>
<b>Weakness</b>	<p>Weakness – Opportunity strategy</p> <ul style="list-style-type: none"> <li>• Improve online presence to reduce dependency on local physical sales and reach new markets.</li> <li>• Introduce product that are health-conscious to draw in the increasing number of consumers.</li> </ul>	<p>Weakness – Threats Strategy</p> <ul style="list-style-type: none"> <li>• Reduce expenses and improve workflows to reduce effects of economic downturns.</li> <li>• Improve relationship with suppliers and expand the sources of ingredients to lower supply chain risks.</li> </ul>

*Table 5.3.1 SWOT Analysis*

## **5.4 Marketing Strategy**

### **5.4.1 Product**

Warisan Kek Batik known as a unique business creates a variety of flavours for traditional local delicacies particularly kek batik. It focuses on delivering a high-quality authentic Malaysian dessert that satisfy both taste and tradition. The business decided to maintain the traditional flavours while coming up with new ideas like various flavours in order to fulfil consumer's satisfaction. It also makes sure that the product stands out in the market by using high-quality ingredients and presenting the kek batik creatively to attract consumer's interests. Customers are emotionally connected to the brand if the products and services provided is satisfying and excellent. Warisan Kek Batik offers four signature flavour which consists of Kek Batik Klasik, Kek Batik Matcha, Kek Batik Indulgence and Kek Batik Biscoff. All generations of consumers including Millennials and Gen Z can enjoy the various flavours of kek batik since Warisan Kek Batik follow the trends that can attract consumers.

### **5.4.2 Price**

Warisan Kek Batik offer price that is affordable and balance for consumers to purchase. The Kek Batik Klasik is being priced as low as RM22 (5 inch) and RM55 (9 inch) to appeal the business. There is a high chance that the flavour will be the top choice for families, casual customers and special events. There is also other premium flavour such as Kek Batik Indulgence, Kek Batik Matcha and Kek Batik Biscoff which are priced slightly higher than classic since it uses richer ingredients along with luxury visual to attract consumer's attention. The price for Kek Batik Matcha is RM25 (5 inch) and RM60 (9 inch), Kek Batik Indulgence is RM30 (5 inch) and RM75 (9 inch) and last but not least Kek Batik Biscoff RM30 (5 inch) and RM75 (9 inch). Warisan Kek Batik priced all of the products according to its distinctiveness in order to gain profitable revenue from the business.

### **5.4.3 Promotion**

Warisan Kek Batik focuses on raising the brand awareness and attracting customers by focusing on raising the brand recognition and attracting customers by focusing on the unique taste, quality and cultural heritage. Social media channel such as Instagram, TikTok and WhatsApp are used to promote products by displaying convincing photographs that could pique the interest of customers. Warisan Kek Batik also offers discounts during festive season to maintain customer engagement throughout the business. Other than that, collaboration with local influencers also could be a big help for Warisan Kek Batik since they already have a big audience on several platforms that may influence the society. Word of mouth marketing also will be conducted to persuade customer appropriately.

### **5.4.4 Distribution**

Warisan Kek Batik focuses to expand the recognition of brand at Puncak Alam whereby the distribution method will be limited since targeted consumer are specifically around the area. The physical outlet will be open for customers to do walk-in purchase and dine in as well. Customers will be able to have a good look at the physical visual of kek batik and variety of flavours offered. Dine-in activities would be peaceful and soothing since Warisan Kek Batik provides a nice and clean dining area that comes with aesthetic concept for photography spot. Air conditioner is installed within the dining area to keep customers comfortable. Online distribution also available for customer to place an order without having to attend to the physical outlet by themselves. Social media platforms enable Warisan Kek Batik to boost business while selling indirectly over the internet.

## 5.5 Sales Tactics

Sales tactics known as one of critical elements to ensure that Warisan Kek Batik manage to achieve its target consumer and encourages for repeat purchases effectively. One of the most common techniques Warisan Kek Batik apply is providing a bundle discount such as family package or event package to encourage consumers purchasing. The concept of buy in bulk can enhance overall sales revenue because it consists of huge amount of order at one time. These bundles are suitable for gatherings, celebration and even gift-giving events as well.

Seasonal and festive sales also can be a part of strategies especially during peak seasons such as Hari Raya, weddings, birthdays and corporate events. Limited-time specials, unique discounts and festive packaging all contribute to a sense of urgency and intrigue among customers. This strategy enables Warisan Kek Batik to increase sales during peak demand periods while also boosting brand image at the same time.

Another effective sales strategy is to establish strong client ties through direct contact channels like WhatsApp and social media platforms. Personalized responses, pre-order services and prompt customer service increase client happiness and trust. Loyalty incentives such as repeated customer discount and free shipping offers may encourage customers to make repeat purchases and stay loyal to the business.

On top of that, participation in local bazaars and festivals enables Warisan Kek Batik to provide product samples to attract new clients and increase impulse purchases. Positive customer feedback and word-of-mouth referrals are encouraged via little awards or incentives which build the brand's reputation. Overall, these sales strategies assist Warisan Kek Batik in increasing sales volume, developing long-term client relationships and achieving sustainable business growth.

## 5.6 Market Size

Market size demonstrates the size of Warisan Kek Batik business opportunity and assists businesses to estimate growth potential and market share.

### POPULATION

Population people	110,630
Estimation target per year	$50\% \times 110,630 = 55,315$

*Table 5.6: Population in Puncak Alam, Selangor*

NO.	ITEMS	ESTIMATE SALES PER ITEMS	TOTAL ESTIMATED PER MONTH
1.	Kek Batik Klasik	RM22.00 x 500	RM 11,000
2.	Kek Batik Matcha	RM25.00 x 500	RM12,500
3.	Kek Batik Indulgence	RM30.00 x 500	RM15,000
4.	Kek Batik Biscoff	RM30.00 x 500	RM15,000
<b>TOTAL</b>			<b>RM53,500</b>

*Table 5.6.1: Estimate sales per month*

### MARKET SIZE

Total market size	RM53,500 per month
Total sales per year	$RM53,500 \times 12 \text{ month}$ $= RM 642,000 \text{ per year}$

*Table 5.6.2: Market Size*

<b>Warisan Kek Batik</b>			
<b>Market Share and Sales</b>			
	<b>Year 2023</b>	<b>Year 2024</b>	<b>Year 2025</b>
Market share (%)	6%	8%	10%
Total sales in units	500 units	500 units	500 units
Total sales in RM	RM 15,944.70	RM 28,498.96	RM 40,831.10

*Table 5.6.3: Market Share and Sales*

## 5.7 Market Share

Market share is the percentage of total sales in a market collected by a company and used to assess the competitiveness within the industry. The market share of Warisan Kek Batik refers to the percentage of sales achieved in the traditional dessert market specifically for the kek batik category. Warisan Kek Batik owns a small market share compared to larger businesses.

<b>Competitors</b>	<b>Year 2023</b>	<b>Year 2024</b>	<b>Year 2025</b>
Kek Batik Klasik HQ	20%	30%	35%
Elevete Patisserie	35%	40%	43%
Dua Ains Cakebatik	30%	20%	11%
Other	15%	10%	11%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

*Table 5.7.1 Market Share Before Entry of Warisan Kek Batik*

<b>Competitors</b>	<b>Year 2023</b>	<b>Year 2024</b>	<b>Year 2025</b>
Kek Batik Klasik HQ	30%	25%	30%
Elevete Patisserie	20%	35%	30%
Dua Ains Cakebatik	20%	20%	15%
Other	15%	10%	10%
Warisan Kek Batik	15%	10%	15%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

*Table 5.7.2: Market Share After Entry of Warisan Kek Batik*

## 5.8 Sales Forecast

<b>Month / Years</b>	<b>Sales Forecast</b>		
	<b>(RM)</b>		
	<b>2023</b>	<b>2024</b>	<b>2025</b>
January	15,425	26,467	30,482
February	15,390	26,975	30,957
March	17,365	27,534	31,448
April	16,342	27,846	31,809
May	20,693	28,589	32,645
June	22,018	29,251	33,954
July	22,854	30,253	34,423
August	24,635	30,847	34,857
September	25,960	31,419	35,676
October	26,936	31,942	36,142
November	27,342	32,354	36,964
December	29,785	32,860	38,957
<b>TOTAL (RM)</b>	<b>RM 265,745</b>	<b>RM 356,237</b>	<b>RM 408,314</b>

*Table 5.8: Sales Forecast*

## **6.0 OPERATION PLAN**

### **6.1 DEVELOPMENT**

#### **6.1.1 Research and Development**

Research and development play a vital role in guaranteeing that the batik cake is constant in terms of quality, flavor, and presentation. The development and improvement of recipes for the four menu variations, Classic Batik Cake, Indulgence Batik Cake, Biscoff Batik Cake, and Matcha Batik Cake, are the main goals of the research and development efforts. To find the perfect combination of ingredients, texture, sweetness level, and look, each recipe is tried several times. Also, to determine a competitive yet profitable price, cost analysis is also carried out to determine ingredient utilization, labor cost, packaging, and overhead expenditures. Food safety experiments have been done to make sure that preparation techniques reduce contamination hazards, and shelf-life testing determines how long each version can stay fresh under refrigerated storage settings. Flavors and product quality are regularly improved by using customer input from product sampling and early sales.

### 6.1.2 Source of Equipment

All production and equipment are purchased from licensed shops, bakery equipment outlets, and reliable local providers of commercial kitchen equipment. As for manufacturing equipment, such as the chocolate melting machine, we got it from Fuji Bakery Supplies (M) Sdn. Bhd., Puncak Alam, which guarantees reliable heating performance and longevity for everyday operations. For utensils needed, such as airtight containers, stainless steel pans, trays, and other preparation and storage we chose Bake with Mama, Puncak Alam to search for our equipment. WFF Refrigeration Sales & Services Sdn. Bhd., Puncak Alam, we chose to provide installation assistance, maintenance services, and warranty coverage for cooling and storage equipment, including freezers, chillers, and refrigerators.

Equipment	Suppliers
Chocolate Melting Machine	Fuji Bakers Supplies (M) Sdn. Bhd.
Airtight Containers	Bake with Mama, Puncak Alam
Stainless Steel Pans	Bake with Mama, Puncak Alam
Commercial Refrigerator	WFF Refrigeration Sales & Services Sdn. Bhd., Puncak Alam

*Table 6.1.2 Warisan Kek Batik Source of Equipment*

### **6.1.3 Process Workflow**

Order intake is the first step in the total workflow, which is followed by preparation, manufacturing, packaging, and delivery. To guarantee accuracy and traceability, orders are entered into the order management systems via walk-in clients, social media sites, messaging apps, and delivery platforms. All ingredients are examined for quality, freshness, and expiration dates before manufacturing, and work surfaces and utensils are sanitized in accordance with hygienic guidelines. To guarantee uniformity in flavor and texture for each batch, ingredients are then carefully weighed and measured using established procedures.

During production, to avoid burning, butter is first melted using a double boiler or low-heat technique. Depending on the variety chosen, cooking chocolate or white chocolate is then added. Until the mixture is glossy and smooth, it is constantly churned. The foundation is made thick and creamy by gradually adding sweetened condensed milk. Matcha powder is mixed in for Matcha Batik Cake, Biscoff spread is used for the Biscoff Batik Cake, and cocoa powder is used for the Classic and Indulgence varieties to distinguish their flavors. To guarantee that the flavoring is dispersed uniformly, each combination is carefully mixed.

The biscuits are next split into uniformly sized pieces and carefully folded into the chocolate mixture to ensure that every biscuit is completely covered without being crushed. The coated cookie mixture is poured into baking paper-lined molds or pans. To eliminate air pockets and create compact layers, the mixture is uniformly distributed and forcefully pressed with a spatula or pressing board. To create a tidy look for layered patterns, layers of chocolate mixture and biscuits mixture can be stacked alternately.

After shaping, the molds are put in the refrigerator or chiller and allowed to set for a specific amount of time until the cake is sturdy and hard. The batik cake is gently taken out of the mold and put on a cutting board once it has fully set. To guarantee consistency, a sharp knife or cake cutter is used to trim and cut the cake into conventional serving sizes. After that, each piece is packaged into cake boxes or food-grade containers, tightly sealed, and labelled with the product name, manufacturing date, and expiration date. To ensure quality, freshness, and food safety throughout the process, finished goods are kept cold until they are picked up by clients or shipped for delivery.

## 6.2 PRODUCTION

### 6.2.1 Production Workflow

Services	Figures	Planned Production Rate Per Day	Workers Production Time	Workers Standard Production Time Per Unit
<b>Classic Batik Cake</b>	1 Slice/Block	80 units/day	2 workers	3 minutes/unit
<b>Indulgence Batik Cake</b>	1 Slice/Block	60 units/day	2 workers	5 minutes/unit
<b>Biscoff Batik Cake</b>	1 Slice/Block	50 units/day	2 workers	6 minutes/unit
<b>Matcha Batik Cake</b>	1 Slice/Block	40 units/day	2 workers	6 minutes/unit
<b>Custom Gift Boxes/Platters</b>	1 Set	20 sets/day	1 worker	10 minutes/unit
<b>Total (Estimated)</b>	-	250 units per day	3 workers (shift rotation)	3-10 minutes/unit

Table 6.2.1.1 Manpower Planning of Warisan Kek Batik

Feature	Factory (Production)	Office (Administration)
<b>Daily Operating Hours</b>	12 Hours (10:00 AM – 10:00 PM)	8 Hours (10:00 AM – 6: PM)
<b>Shift Structure</b>	2 Shifts (6 hours per shift)	1 Shift (with 1 hour break)
<b>Core Responsibilities</b>	Batch production, bulk catering prep, packaging, and delivery dispatch	Online order processing, event consultation, and digital marketing
<b>Shift 1 Focus</b>	10:00 AM – 4:00 PM: Preparing bulk orders and daily online deliveries	10:00 AM – 6:00 PM Customer inquiries, booking event slots, and mangling social media
<b>Shift 2 Focus</b>	4:00 PM – 10:00 PM Setting cakes for the next day and finalizing event prep	<i>Office closed – automated order systems active</i>
<b>Working Days</b>	6 Days/Week (Monday - Saturday)	6 Days/Week (Monday - Saturday)
<b>Total Weekly Hours</b>	72 Hours	48 Hours

Table 6.2.1.2 Warisan Kek Batik's Working Operation

Activity	Workflow Details
<b>Ingredient Prep</b>	Prepare Marie biscuits (crushed), butter, cocoa powder, condensed milk, and specialized toppings (Biscoff, Matcha, Ganache)
<b>Batik Base Prep</b>	Melt butter and mix with cocoa/milk on low heat until glossy, fold in biscuits until fully coated
<b>Layering and Compacting</b>	Press the mixture firmly into lined molds/trays to ensure no air pockets (crucial for a clean slice)
<b>Topping and Infusion</b>	Apply the “Indulgence” ganache, Biscoff spread, or Matcha white chocolate layer once the base has slightly firmed.
<b>Chilling (Setting)</b>	Place industrial chillers to set.
<b>Slicing and Portioning</b>	Use heated blades to slice the chilled blocks into uniform units (Classic, Indulgence, Biscoff and Matcha) to prevent cracking
<b>Packaging and Labeling</b>	Place slices/blocks into branded boxes, apply flavor-specific labels and expiration stickers
<b>Dispatch</b>	Arrange for courier pickup or move to the front-of-house for walk-in customers

Table 6.2.1.3 Warisan Kek Batik’s Production Workflow

## 6.2.2 Daily Output Capacity

Output	Standard (Classic/Indulgence)	Premium (Biscoff/Matcha)	Total/Average
<b>Hourly Capacity (Max)</b>	20 units/hour	10 units/hour	30 units/hour
<b>Output Per Hour (Planned)</b>	16 units/hour	8 units/hour	24 units/hour
<b>Daily Capacity (Max)</b>	240 units/day	120 units/day	360 units/day
<b>Output Per Day (12 hours)</b>	192 units/day	96 units/day	288 units/day
<b>Monthly Output (26 days)</b>	4992 units/month	2496 units/month	7488 units/month
<b>Yearly Output (312 days)</b>	59904 units/year	29952 units/year	89856 units/year
<b>Operation Cost (RM)</b>	RM 1536/day	RM 864/day	RM 2400/day
<b>Cost Per Unit (RM)</b>	RM 8	RM 9	RM 8.33 (average)

6.2.2.1 Warisan Kek Batik’s Output Capacity

## 6.3 FACILITIES

### 6.3.1 Location of the business

Warisan Kek Batik's is located at 49-2, Jalan Eco Grandeur 1/7A is intended to serve as a high efficiency manufacturing hub instead of a conventional shopfront. The company preserves a distinctive "made-to-order" brand name while concentrating only on quality control and volume by functioning as a specialized production studio without a walk-in service. This "dark kitchen" concept allows the team to prioritize its two most lucrative income streams, large-scale event catering and smooth internet purchasing. The company is well-positioned to meet the strong demand for fine desserts at weddings, business events, and community get-togethers in the Puncak Alam and Shah Alam districts since it is in the esteemed Eco Grandeur township.



*Figure 6.3.1.1 Warisan Kek Batik's Location*



*Figure 6.3.1.2 Warisan Kek Batik's Location*

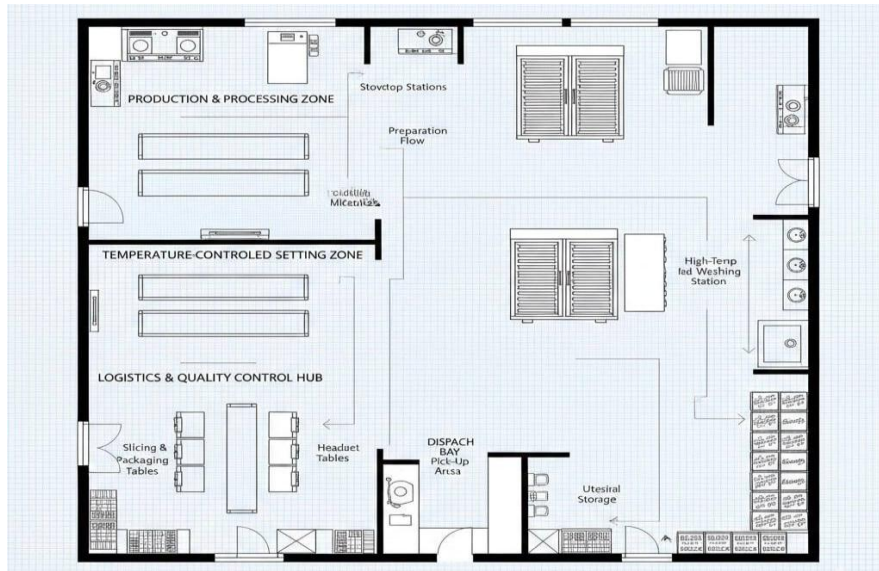
### **6.3.2 Operation Layout**

Warisan Kek Batik's operating structure is designed to operate as a high-volume production studio, allowing employees to move between batch preparation, cooling cycles, and bulk packing. In contrast to a typical café, the layout is carefully split into functional zones that prioritise the "made-to-order" workflow necessary for large-scale catering and online selling, guaranteeing that enormous quantities of cake may be produced without congestion. This section is set up in accordance with the order of preparation: the chocolate foundation is melted at the cooktop station; biscuits are integrated at the folding station, and cakes are pressed into trays at the pressing area.

The crew can quickly complete large catering orders while reducing needless movement by setting up equipment, such as industrial mixers, induction burners, and specialised sifting tools, in a linear flow. Industrial chillers, the most important part of the design, are in the Temperature-Controlled Setting Zone nearby. To ensure that the cakes set correctly before the final layers of Biscoff spread or Indulgence ganache are applied, this section is positioned strategically to facilitate simple transport from the production line to the cooling shelves.

The front area of the store is used as a special Logistics & Quality Control Hub since Warisan Kek Batik only accepts online orders and event reservations; walk-in customers are not accepted. Heated blades are employed in this sector for precise slicing, which is followed by packing and branding. We guarantee that the cakes stay cold, and the packaging stays immaculate by keeping this area away from the heat of the kitchen. To preserve a sterile and concentrated atmosphere within the plant, a designated Dispatch Bay is situated next to the entrance, enabling delivery riders and catering transport trucks to easily pick up orders without going onto the production floor.

The Sanitation & Raw Material Storage Area at the back of the building makes sure that inventory control and food safety are always maintained. The cleaning station is designed for high-temperature washing of trays and utensils to fulfil tight hygiene standards. Meanwhile, the storage system is meticulously organised to maintain large supplies of Marie cookies, luxury cocoa, and foreign toppings such as Matcha and Biscoff in a cold, dry environment. Warisan Kek Batik can dominate the Puncak Alam market as a leading supplier for events and digital clients thanks to its arrangement, which enables both high-volume manufacturing and artisan quality.



*Figure 6.3.2.1 Warisan Kek Batik's Factory Layout*

The strategic headquarters of Warisan Kek Batik is located on the top level, which is purposefully kept apart from the busy production floor to offer a concentrated setting for employee well-being and business growth. This level is intended to handle the digital and logistical challenges of the firm, which is focused on large-scale catering and online sales, away from the heat and action of the factory below.

Leadership may manage financial projections, corporate catering contracts, and private company planning in the layout designated CEO's Room and Manager's Office. The Central Meeting Room serves as the team's "war room" and is located next to these offices. Here, managers and office workers work together to design social media content, develop digital marketing plans, and assess the online ordering system's monthly success.

Moreover, the floor has a designated Prayer Room (Surau) for Muslim employees to promote their physical and spiritual well-being, demonstrating the brand's dedication to inclusive workplace principles. Employees can rejuvenate and prepare meals away from the production atmosphere thanks to the contemporary pantry and staff break area. Additionally, this floor has a Multipurpose Area, a versatile area used for both staging small-scale product photography for marketing reasons and educating new employees on the brand's unique "Warisan" tactics.

Next, high-quality toilets and a safe Premium Dry Storage Room are complete on the top floor. High-value ingredients, such as premium Matcha powder and Biscoff supplies, are kept in this climate-controlled storage space away from the dampness of the manufacturing floor. This arrangement guarantees that the top level is devoted to the expansion and sustainability of the Warisan Kek Batik brand, while the bottom floor is devoted to the art of cake creation.

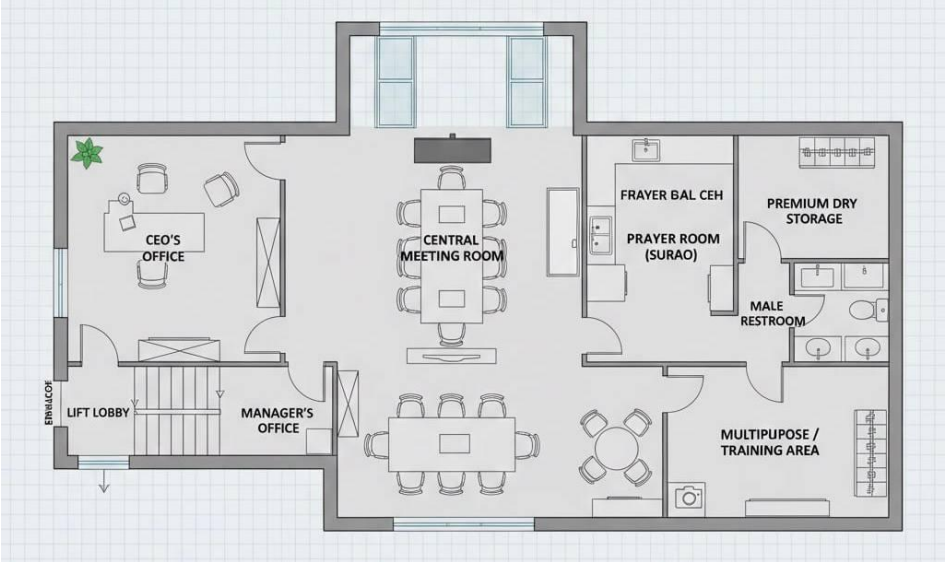


Figure 6.3.2.2 Warisan Kek Batik's Office Layout

### 6.3.3 Operation Overhead

Items	Description	Cost Yearly (RM)
<b>Rental</b>	RM 5,500 x 12 months (Strategic 2-level unit in Eco Grandeur)	66,000
<b>Utilities</b>	24/7 Industrial chillers, stovetops, and office climate control	14,400
<b>Machinery Maintenance</b>	Servicing industrial mixers, chillers, and precision slicing tools	4,000
<b>IT &amp; Digital Systems</b>	Cloud-based order management, website hosting, and CCTV	3,800
<b>Factory &amp; Office Reno</b>	Industrial kitchen flooring, chiller partitions, and office setup	25,000
<b>Hygiene &amp; Food Safety</b>	Food-grade sanitizers, pest control, and high-temp cleaning supplies	1,800
<b>Professional Licenses</b>	Halal Certification (JAKIM), GDL (for delivery), and Premise Permits	2,500
<b>TOTAL OVERHEAD</b>		<b>117,500.00</b>

*Table 6.3.3 Operation Overhead*

### 6.3.4 License, permits, and regulations required

License / Permit	Issuing Authority	Purpose	Estimated Cost (RM)
<b>Business Premise License</b>	Majlis Perbandaran Kuala Selangor (MPKS)	Grants legal permission to operate the 2-level production facility in Puncak Alam.	RM 300 – RM 500
<b>Halal Certification</b>	JAKIM / JAIN	Critical for catering and corporate events to certify that the Kek Batik process is Shariah-compliant.	RM 200 – RM 1,000
<b>Food Handling &amp; Typhoid Job</b>	KKM / Accredited Clinic	Mandatory for all 3 factory workers; includes the compulsory Typhoid vaccination for food handlers.	RM 150 – RM 200 per staff
<b>Fire Safety Clearance</b>	Jabatan Bomba & Penyelamat	Mandatory inspection of the factory layout, stove area, and upper-office fire exits.	RM 300 – RM 500
<b>Signboard License</b>	MPKS	Legal permit to display the "Warisan Kek Batik" brand identity on the building exterior.	RM 150 – RM 300
<b>MeSTI Certification</b>	Kementerian Kesihatan Malaysia (KKM)	Specifically for food factories proves your production follows a Food Safety Assurance System.	RM 100 – RM 300
<b>TOTAL ESTIMATED STARTUP LICENSING</b>			<b>RM 1,500 – RM 3,000</b>

Table 6.3.4 License, permits, and regulations required to operate

## 6.4 STAFFING

### 6.4.1 Staffing needs and key roles

Position	No. Of Staff	Key Roles and Responsibilities
<b>CEO (Partner)</b>	1	Overseeing long-term business strategy, brand expansion into new regions, and high-level financial health.
<b>General Manager (Partner)</b>	1	Overseeing the entire 2-level operation; setting long-term growth targets for the Puncak Alam hub and managing high-level partnerships.
<b>Marketing and Sales (Partner)</b>	1	Managing the digital storefront (website/social media); driving sales through targeted ads and acquiring bulk corporate catering contracts.
<b>Production and Quality Control (Partner)</b>	3	Production: Handling the 12-hour batch cycle (melting, folding, pressing). QC: Ensuring every cake meets weight, texture, and visual standards before slicing.
<b>Finance and Administration (Partner)</b>	1	Managing the RM117.5k annual overhead; handling payroll for the 9-man team, MPKS/JAKIM licensing, and ingredient procurement.
<b>Customer Service (Partner)</b>	1	The “Digital Front Desk” manages the online order queue, responding to WhatsApp/Social Media inquiries, and coordinating with delivery riders.
<b>Production Specialist (Senior)</b>	1	Mastering the stovetop base preparation, temperature-controlled layering, and precision slicing for premium variants.
<b>Production Assistant (Junior)</b>	2	Assisting in biscuit prep, molding/pressing, packing orders into branded boxes, and maintaining high sanitation standards.
<b>Logistic/General Staff</b>	2	Assisting in the final packaging of orders and ensuring the “Dispatch Bay” is organized for efficient driver pick-ups.
<b>Total Team</b>	13	

*Table 6.4.1 Staffing needs and key roles*

## 6.4.2 Employee Type and Sourcing

### 1. Employee Type

#### Permanent (Full Time)

- **Management Team:** The CEO, General Manager, Marketing & Sales, Production/QC, Finance/Admin, and Customer Service are the six full-time founding officers. This guarantees that the brand's strategic expansion and "Warisan" (legacy) standards are handled with complete commitment.
- **Senior Production Specialist:** A full-time lead who oversees the 12-hour factory window to guarantee that each batch of batik cake keeps the ideal "set" and texture.

#### Adaptable (Part -Time)

- **Production & Logistics Assistants:** Locals and students from the adjacent UiTM Puncak Alam campus are employed part-time by the firm. During the busiest catering seasons (holiday months and wedding peaks), these adaptable positions concentrate on high-volume duties including biscuit preparation, hand pressing, and packing. This enables the plant to increase production from 288 to 360 units daily during periods of high demand.

### 2. Sourcing Methods

#### Internal Sourcing:

- The organization's core is made up of six founding partners. Each contributes to a unique set of skills, ranging from financial audits to digital marketing, guaranteeing that the company has competent leadership without the high expense of employing executives from outside.

#### Outside Sources:

- **Digital Platforms:** Since the company operates exclusively online, we use Instagram and TikTok to find tech-savvy employees who are aware of social media trends and the "unboxing" style.

- **Community & Campus Portals:** To identify local talent, we use Puncak Alam community employment boards (such as Warga Puncak Alam Facebook groups) and UiTM career portals. This helps the local Eco Grandeur economy and lessens transit problems for employees
- **Specialized F&B Networks:** For senior production posts, we leverage websites like JobStreet to discover people with MeSTI or Halal-certified food handling credentials.

### 6.4.3 Training and Development

All employees at Warisan Kek Batik must complete specific training to uphold the high standards of a production-focused plant in Eco Grandeur. Your training is more technical and concentrated on food safety at scale and digital sales conversion because you run a "dark kitchen" model (no walk-ins).

#### 1. Orientation and Induction

All new personnel are required to attend a one-day orientation led by the general manager.

- **Corporate Heritage:** Recognizing the target market (Eco Grandeur families and corporate caterers) and the "Warisan" brand narrative.
- **Factory Workflow:** A thorough examination of the "Order-to-Delivery" procedure, outlining the steps an online order takes as it passes through the Production, Setting, and Logistics zones.
- **Non-Retail Mindset:** Teaching employees to prioritize package beauty and manufacturing efficiency above in-person customer interaction.

#### 2. Regulatory Compliance & Food Safety (KKM & MeSTI)

Compliance is your "license to grow" as a food manufacturer.

- All 13 employees must get a typhoid vaccination (including office workers who could visit the factory floor).
- All plant workers must complete the KKM-certified Food Handler Course (LPM) to avoid cross-contamination during the large-scale mixing procedure.
- **MeSTI Awareness Training:** Expert instruction on GMP (good manufacturing practices). This instructs employees on how to maintain the industrial chillers, record temperature records, and guarantee traceability, all of which are essential for MeSTI and Halal certification.

### 3. Technical Kek Batik Production

This technical training, which is led by the Production & QC Manager, guarantees that each cake is a work of art.

- **Industrial Mixer Safety:** Instruction on how to use hob induction units and high-torque mixers safely to avoid accidents at work.  
The "art" of pressing the Marie biscuits into the chocolate foundation such that no air bubbles are caught is known as layering and pressure techniques, and it is essential for a clean 9-inch slice.
- **Precision Slicing:** Training on utilizing heated blades and ultrasonic slicers to obtain flawlessly crisp edges for the Indulgence and Matcha variations.
- **Recipe Standardization:** Maintaining precise ingredient ratios for chocolate ganache and Biscoff spreads using digital scales.

### 4. Digital Sales & Logistics Excellence

Since your revenue is 100% digital, the Marketing and Customer Service teams receive workshops:

- **E-commerce & WhatsApp Business:** Instruction on how to use automated bots for catering enquiries and manage the online order backlog.
- **Logistics Coordination:** Educating the logistics personnel on how to manage Grab/Lalamove rider changeover at the dispatch bay to prevent cake damage while in route
- **Unboxing Aesthetics:** Training on the "perfect pack", ensuring the branding stickers and ribbons are placed with 100% symmetry for social media "unboxing" appeal.

## 5. Development of Management and Leadership

To maintain the company's competitiveness, the five founding officers attend quarterly meetings:

- **Cash Flow Monitoring:** Under the direction of the Finance Manager, the RM 2,400 daily operational costs are reviewed to maximize profit margins.
- **Algorithm tracking (TikTok/Instagram):** In-depth discussions on Malaysian dessert trends to guarantee that Warisan Kek Batik continues to be the top "Viral" cake in Puncak Alam.
- **Catering Sales Funnels:** Workshops on how to turn a straightforward "How much?" question into a corporate catering contract for 500 units

## 6.5 Equipment

### 6.5.1 Kitchen Equipment

Item	Purpose	Qty	Price (RM)	Total (RM)
<b>Industrial Planetary Mixer (30L)</b>	For bulk mixing of the chocolate base and folding in biscuits consistently.	1	2,600.00	2,600.00
<b>Commercial Chocolate Melter</b>	To maintain a constant supply of melted chocolate/ganache at the correct temperature.	2	650.00	1,300.00
<b>Industrial Induction Stovetop</b>	Heavy-duty heating for the initial melting of butter and cocoa mixtures.	2	450.00	900.00
<b>Upright 4-Door Chiller</b>	The "Setting Zone" core; large capacity for cooling dozens of trays simultaneously.	1	4,200.00	4,200.00
<b>Work-Top Prep Fridge</b>	For immediate storage of temperature-sensitive toppings (Biscoff, Matcha spread).	1	1,800.00	1,800.00
<b>Precision Heated Cake Slicer</b>	To ensure clean, sharp edges on the Indulgence and Matcha layers without cracking.	2	850.00	1,700.00
<b>Stainless Steel Cooling Racks</b>	15-tier racks to hold trays moving from production to the chilling zone.	2	880.00	1,760.00
<b>Digital Industrial Scales</b>	For strict recipe consistency (Standard vs Premium variants).	3	120.00	360.00
<b>TOTAL</b>				<b>14,620.00</b>

*Table 6.5.1 Kitchen Equipment*

### 6.5.2 Office Supplies

<b>Item</b>	<b>Purpose</b>	<b>Est. Monthly Cost (RM)</b>
<b>Thermal Shipping Labels (A6)</b>	For airway bills and order tracking numbers	150.00
<b>Branded Thank You Cards</b>	Enhancing the "unboxing" experience for online customers	80.00
<b>Fragile/Handle with Care Tape</b>	For secure delivery transport to prevent cake damage	40.00
<b>A4 High-Grade Paper</b>	Printing invoices, Halal logs, and MeSTI records	60.00
<b>Permanent Markers &amp; Whiteboard Pens</b>	For production scheduling on the central office board	30.00
<b>Folders &amp; Lever Arch Files</b>	Organizing supplier receipts, Halal certs, and staff files	100.00
<b>Surface Disinfectant (Office Grade)</b>	Sanitizing the office and common areas	50.00
<b>Microfiber Cloths &amp; Hand Soap</b>	Maintaining office hygiene standards	30.00
<b>Pantry Supplies (Coffee/Tea/Sugar)</b>	For staff breaks in the upper-level pantry	120.00
<b>Prayer Mats &amp; Surau Supplies</b>	For the dedicated staff prayer room	(One-time) 150.00
<b>Printer Ink/Toner Cartridges</b>	High-volume printing for catering quotations	250.00
<b>High-Speed Internet (Commercial)</b>	Managing website traffic and social media ads	199.00
<b>EST. MONTHLY TOTAL</b>		<b>1,259.00</b>

*Table 6.5.2 Office Supplies*

## 6.6 Supplies

### 6.6.1 List of Raw Materials and Ingredients

This table assumes that you want to produce large quantities. The main ingredients of Kek Batik are bulk biscuits and solid fats (butter) in place of the liquid dairy.

<b>Item</b>	<b>Quantity (Monthly)</b>	<b>Price per Unit (RM)</b>	<b>Total Amount (RM)</b>
<b>Premium Cocoa Powder (Bulk)</b>	50 kg	40.00 /kg	2,000.00
<b>Pure Butter (Salted/Unsalted)</b>	100 kg	45.00 /kg	4,500.00
<b>Premium Marie Biscuits (Bulk)</b>	150 kg	12.00 /kg	1,800.00
<b>Condensed Milk (Ctn)</b>	10 Cartons	115.00 /ctn	1,150.00
<b>Biscoff Spread (1.6kg Tubs)</b>	20 tubs	85.00 /tub	1,700.00
<b>Matcha Powder (Culinary Grade)</b>	5 kg	180.00 /kg	900.00
<b>Cooking Chocolate/Couverture</b>	20 kg	45.00 /kg	900.00
<b>Evaporated Milk (Ctn)</b>	5 Cartons	105.00 /ctn	525.00
<b>Specialty Toppings (Nuts/Flakes)</b>	Bulk	300.00	300.00
<b>TOTAL</b>			<b>RM 13,775.00</b>

*Table 6.6.1 List of Raw Materials and Ingredients*

### 6.6.2 List of Packaging Supplies

Item	Quantity (Monthly)	Price per Unit (RM)	Total Amount (RM)
<b>Custom Branded Cake Boxes</b>	1,000 units	1.10	1,100.00
<b>Food-Grade Wax Paper Liners</b>	1,000 units	0.15	150.00
<b>Premium Ribbon &amp; Sealing Wax</b>	Bulk	200.00	200.00
<b>Delivery Thermal Bags (Small)</b>	100 units	2.50	250.00
<b>Address/Logistics Waybill Labels</b>	2 rolls	45.00	90.00
<b>TOTAL</b>			<b>RM 1,790.00</b>

Table 6.6.2 List of Packaging Supplies

### 6.6.3 Supply Chain and Sourcing

Category	Raw material/Item	Sourcing Method/Supplier	Purpose
<b>Chocolate Base</b>	Cocoa Powder, Couverture Chocolate	Wholesale Importer (Beryl's Gourmet/Barry Callebaut)	Ensures a rich, professional "Warisan" flavor profile
<b>Biscuits &amp; Fat</b>	Marie Biscuits, Pure Butter	Local Wholesaler (Hup Seng/Anchor Dairy)	Provides the signature crunch and buttery melt-in-mouth texture
<b>Premium Toppings</b>	Biscoff Spread, Matcha Powder	Specialty Importers (Lotus Global/Japanese matcha Wholesalers)	Differentiates standard Batik from "Premium" variants
<b>Dairy</b>	Condensed & Evaporated Milk	F&B Distributor (F&N/Nestle Professional)	Standardizing the sweetness and binding consistency
<b>Packaging</b>	Branded Boxes & Inserts	Local Custom Printer (JRD Designs/Printlab)	Ensures the "Unboxing Experience" is premium for online customers
<b>Machinery</b>	Industrial Mixer, Chillers	Commercial Kitchen Specialist (Golden Bull/Berjaya)	High-durability equipment for 12-hour factory production shifts

Table 6.6.3 Supply Chain and Sourcing

7.0 MANAGEMENT TEAMS AND COMPANY STRUCTURE

7.1 Management Team



Photo: Organizational Chart of Warisan Kek Batik

### 7.1.1 Chief Executive Officer



Name	Shadiah Mahmood
Address	Jln Eco Grandeur 2/2H, 47000 Puncak Alam, Selangor
Email	shadiahmahmoodwork@gmail.com
Phone Number	019-781 6621
Position	Chief Executive Officer (CEO)
Compensation	Performance, based profit sharing
Academic Qualification	Degree in Business Administration
Courses Attended	Principles of Entrepreneurship, Business Management, Marketing Fundamentals, Financial Management
Skills	Leadership and decision-making, strategic planning, business development, communication and teamwork, problem-solving
Experience	Founder of Warisan Kek Batik, experience in managing small scale food business operations, involved in business planning, supplier coordination and customer relations

*Table 7.1.1: Resume of Chief Executive Officers*

### 7.1.2 General Manager



Name	Aufa Bolkiah
Address	Jln Eco Grandeur 2/2E, 47000 Puncak Alam, Selangor
Email	aufabolkiahwork@gmail.com
Phone Number	014-222 9110
Position	General Manager
Compensation	Monthly allowance and profit sharing
Academic Qualification	Degree in Business Management
Courses Attended	Principles of Management, Entrepreneurship, Small Business Management
Skills	Leaderships, planning and coordination, problem-solving, decision-making, communication skills
Experience	Responsible for overall business planning, coordinating team activities, making strategic decisions and ensuring smooth daily operations of Warisan Kek Batik

*Table 7.1.2: Resume of General Manager Position*

### 7.1.3 Marketing and Sales Manager



Name	Nazira Naziri
Address	19, Jln Eco Grandeur 3/2C, 42300 Puncak Alam, Selangor
Email	naziranaziriworks@gmail.com
Phone Number	011-345 8112
Position	Marketing and Sales Manager
Compensation	Allowance based on business performance
Academic Qualification	Degree in Digital Marketing
Courses Attended	Marketing Principles, Digital Marketing, Consumer Behavior
Skills	Social media marketing, content creation, communication, customer engagement, promotional planning
Experience	Responsible for promoting Warisan Kek Batik through social media platforms, managing sales strategies, handling promotions and attracting new customers

*Table 7.1.3: Resume of Marketing and Sales Manager Position*

#### 7.1.4 Production and Quality Control Manager



Name	Emielril Emie
Address	8, Jalan SP 3/8, Seri Pristana, 47000 Sungai Buloh, Selangor
Email	emielrilemieworks@gmail.com
Phone Number	012-312 2001
Position	Production and Quality Control
Compensation	Allowance based on business performance
Academic Qualification	Degree in Food Technology
Courses Attended	Food Preparation, Food Safety and Hygiene, Quality Control
Skills	Food handling, quality assurance, time management, attention to detail, hygiene control
Experience	In charge of kek batik production, maintaining product quality, ensuring hygiene standards and monitoring consistency in taste, texture and presentation

*Table 7.1.4: Resume of Production and Quality Control Position*

### 7.1.5 Finance and Administration Manager



Name	Mynna Ryan
Address	12, Lorong Naluri Sukma 8/14, 45010 Puncak Alam, Selangor
Email	mynnaryanwork@gmail.com
Phone Number	015-717 5127
Position	Finance and Administration Manager
Compensation	Allowance based on business performance
Academic Qualification	Degree in Business Management
Courses Attended	Basic Accounting, Financial Management, Cost Control
Skills	Financial recording, budgeting, organizational skills
Experience	Manages financial records, track expenses and sales, prepares simple financial reports and ensures proper cash flow management for the business

*Table 7.1.5: Resume of Finance and Administration Manager Position*

### 7.1.6 Customer Service Manager



Name	Ros Roslan
Address	18, Jln Irama 6, Alam Perdana, 42300 Puncak Alam, Selangor
Email	rosroslanwork@gmail.com
Phone Number	014-822 4231
Position	Customer Service Manager
Compensation	Allowance based on business performance
Academic Qualification	Degree in Business Communication
Courses Attended	Customer Service Management, Business Communication
Skills	Communication, problem-solving, customer handling, interpersonal skills
Experience	Handles customer inquiries, order management, feedback collection and ensures high customer satisfaction through responsive and friendly service.

*Table 7.1.6: Resume of Customer Service Manager Position*

## 7.2 External Resources and Services

Warisan Kek Batik engages several external professionals to support business operations and ensure regulatory compliance.

Professionals	Cost (per consultation)	Roles
Accountant	RM150 – RM300	<ul style="list-style-type: none"><li>• Prepare basic financial records</li><li>• Assist with income and expense tracking</li><li>• Advise on pricing and cost control</li></ul>
Food Safety	RM200 - RM500	<ul style="list-style-type: none"><li>• Advise on food safety and hygiene practices</li><li>• Assist in food handling certification</li></ul>
Legal Advisor	RM300 - RM600	<ul style="list-style-type: none"><li>• Advise on business registration and legal requirements</li><li>• Assist with agreements, permits, and regulatory compliance</li></ul>
Graphic Designer	RM200 -RM500	<ul style="list-style-type: none"><li>• Assist with logo finalization and packaging design</li><li>• Improve brand image and product presentation</li></ul>

Table 7.2: External Professions

### 7.3 Human Resources

Warisan Kek Batik needs modest but effective personnel to support production, packaging, distribution and sales activities because of the expected strong customer demand in Puncak Alam and the neighboring areas. The company uses contract workers and part-timers to keep labor costs under control and preserve operational flexibility. This workforce structure ensures continuous product quality and prompt order fulfillment by supporting both online sales platforms and physical distribution to cafes.

Position	Type of Employment	Number Required	Responsibilities	Estimated Cost
Production Assistant	Part-time	1	Assist in cake preparation, ingredient handling and cleaning	RM10/hour
Packing and Delivery Helper	Part-time	2	Packaging products and assisting with deliveries	RM10/hour
Seasonal Helper	Temporary	1-2 (during festive seasons)	Support production and packing during high demand	RM50/day

*Table 7.3: Part-time Production*

## 8.0 FINANCIAL PROJECTION

### 8.1 Start-up Cost

<b>START-UP COSTS</b>	<b>RM</b>
<b>Capital Expenditure: Administrative</b>	
Office fixtures and digital equipment (IT/CCTV/Cloud)	3,800
Office renovation & Signage	5,000
<b>Capital Expenditure: Operations</b>	
Kitchen Machinery & Equipment (Mixers, Chillers, Slicer)	20,000
<b>One-Time Start-up Expenditure</b>	
Factory Renovation (Industrial flooring & partitions)	20,000
Starting inventory cost (Raw materials for month 1)	5,000
Legal and professional fees (Accountant/Food Safety)	1,000
Advertising for grand opening	2,000
<b>Other Pre-Operations Expenditure</b>	
Deposit (Rent 2+1 & Utilities)	18,000
Business Registration & Licences (MPKS, JAKIM, MeSTI)	3,000
<b>TOTAL START-UP COSTS</b>	<b>77,800</b>

*Table 8.1 Start Up Cost*

## 8.2 Working Capital

WORKING CAPITAL (MONTHLY)		RM	FIXED (RM)	VARIABLE (RM)
<b>Administrative</b>				
Management Salaries (6 Partners)		12,000	12,000	
EPF & SOCSO (Management)		1,560	1,560	
Factory Rental		6,000	6,000	
Utilities (Office & WiFi)		1,000	1,000	
Office Supplies & Stationary		250	250	
<b>Marketing</b>				
FB/IG Ads & Campaign		2,000	2,000	
Business Development (PR)		500	500	
<b>Operations</b>				
Raw Materials (Butter, Cocoa, Milk)		12,500		12,500
Packaging Materials		2,500		2,500
Production Salaries (3 Workers)		4,500	4,500	
EPF & SOCSO (Operations)		600	600	
Logistics & Transportation		500	0	500
Machine Maintenance		300	300	
<b>Total Working Capital</b>		44,210	28,710	15,500
<b>Total Working Capital Required</b>	1	months	44,210	
<b>Working Capital + Contingencies</b>	5	%	46,421	

Table 8.2 Working Capital

### 8.3 Start Up Capital and Financing

ESTIMATED START-UP CAPITAL	
FINANCING	
Equity: Share & Venture Capital	RM 35,166
Loan Duration	RM 82,055
<i>Annual Interest Rate</i>	5 %
<i>Loan Duration (Years)</i>	5

*Table 8.3 Start Up Capital and Financing*

#### 8.4 Warisan Kek Batik Pro Forma Cash Flow Statement

MONTH	PRE-OPERATION	TOTAL YEAR 1	TOTAL YEAR 2	TOTAL YEAR 3
<b><u>CASH INFLOW</u></b>				
Capital (Cash)	1,000			
Loan	5,000			
Cash Sales		30,000	36,000	42,000
Collection of Account Receivable				
<b>TOTAL CASH INFLOW</b>	<b>6,000</b>	<b>30,000</b>	<b>36,000</b>	<b>42,000</b>
<b><u>CASH OUTFLOW</u></b>				
<b>Administrative Expenditure</b>				
Utilities		900	1,080	1,260
Internet & Phone		600	720	840
Owner Allowance/Salary		4,800	6,000	7,200
Petrol / Transportation		600	720	840
<b>Marketing Expenditure</b>				
Advertising		1,200	1,500	1,800
Content Creation		600	720	900
<b>Operation Expenditure</b>				
Raw Materials		12,000	14,400	16,800
Packaging		1,800	2,160	2,520
Delivery Cost		900	1,080	1,260
<b>Other Expenditure</b>				
<b>Pre-Operations</b>				
Business Registration & Licenses	3000			
Insurance & Miscellaneous				
Other Pre-Operation Expenditure				
<b>Fixed Assets</b>				
Purchases of fixed assets —land & building		600	720	840
Purchases of fixed assets- Others				
<b>Hire- Purchases downpayment:</b>				
Principal				
Interest				
Tax Payable				
<b>TOTAL CASH OUTFLOW</b>	<b>3,000</b>	<b>24,000</b>	<b>29,100</b>	<b>36,260</b>
<b>CASH SURPLUS (DEFICIT)</b>	<b>3000</b>	<b>6,000</b>	<b>6,900</b>	<b>7,740</b>

<b>BEGINNING CASH BALANCE</b>		3,000	9,000	15,900
<b>ENDING CASH BALANCE</b>	3,000	9,000	15,900	23,640

*Table 8.4: Pro Forma Cash Statement*

## 8.5 Pro Forma Income Statement

<b>WARISAN KEK BATIK</b>			
<b>PRO-FORMA INCOME STATEMENT</b>			
	Year 1 (RM)	Year 2 (RM)	Year 3 (RM)
<b>Sales</b>	285,600	357,000	428,400
<b>Less: Cost of Sales</b>			
Opening Stock of Finished Goods	3,450	3,675	3,884
Production Cost	254,262	271,327	284,930
Less: Ending Stock of Finished Goods	3,675	3,884	4,100
<b>Cost of Sales</b>	<b>254,037</b>	<b>271,118</b>	<b>284,714</b>
<b>Gross Profit</b>	<b>31,563</b>	<b>85,882</b>	<b>143,686</b>
<b>Less: Expenditure</b>			
Administrative Expenditure	35,064	43,830	52,596
Marketing Expenditure	9,000	11,250	13,500
Other Expenditure	1,875	2,344	2,813
Business Registration & Licenses	500	-	-
Insurance & Road Tax	500	500	500
Interest on Loan	1,770	1,416	1,062
Depreciation of Fixed Assets	443	443	443
<b>Total Expenditure</b>	<b>49,152</b>	<b>59,783</b>	<b>70,914</b>
<b>Net Profit Before Tax</b>	<b>-17,589</b>	<b>26,099</b>	<b>72,772</b>
<b>Tax (0%)</b>	<b>0</b>	<b>-</b>	<b>-</b>
<b>Net Profit After Tax</b>	<b>-17,589</b>	<b>26,099</b>	<b>72,772</b>
<b>Accumulated Net Profit</b>	<b>-17,589</b>	<b>8,510</b>	<b>81,282</b>

*Table 8.5.1: Pro Forma Income Statement*

WARISAN KEK BATIK			
PRO-FORMA PRODUCTION COST STATEMENT			
	Year 1 (RM)	Year 2 (RM)	Year 3 (RM)
<b>Raw Materials</b>			
Opening Stock	-	5,000	6,000
Current Year Purchases	165,300	173,565	182,243
Ending Stock	5,000	6,000	7,000
Raw Materials Used	160,300	172,565	181,243
Carriage Inward	2,500	2,800	3,000
<b>Total Raw Materials Cost</b>	162,800	175,365	184,243
<b>Salaries, EPF &amp; SOCSO</b>	72,000	75,600	79,380
<b>Factory Overhead</b>			
Depreciation of Fixed Assets	1,462	1,462	1,462
Utilities & Maintenance	18,000	18,900	19,845
<b>Total Factory Overhead</b>	19,462	20,362	21,307
<b>Production Cost</b>	<b>254,262</b>	<b>271,327</b>	<b>284,930</b>

*Table 8.5.2 Pro Forma Cost Statement*

## 8.6 Pro Forma Balance Sheet

Pro Forma Balance Sheet: Warisan Kek Batik			
	Year 1 (RM)	Year 2 (RM)	Year 3 (RM)
<b>ASSETS</b>			
<b>Non-Current Assests (Book Value)</b>			
Land & Building	-	-	-
Office Equipment	3,365	3,365	3,365
Kitchen Equipment & Utensils	6,560	6,560	6,560
Furniture & Fittings	2,750	2,750	2,750
<b>Total Fixed Assets</b>	<b>12,675</b>	<b>12,675</b>	<b>12,675</b>
<b>Current Assets</b>			
Inventory	2,333	2,566	2,823
Cash in Hand	45,780	62,450	85,900
<b>Total Current Assets</b>	<b>48,113</b>	<b>65,016</b>	<b>88,723</b>
<b>TOTAL ASSETS</b>	<b>60,788</b>	<b>77,691</b>	<b>101,398</b>
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<b>EQUITY &amp; LIABILITIES</b>			
<b>Equity</b>			
Capital	25,000	25,000	25,000
Accumulated Net Profit	35,788	52,691	76,398
<b>Total Equity</b>	<b>60,788</b>	<b>77,691</b>	<b>101,398</b>
<b>Long-Term Liabilities</b>			
Loan	-	-	-
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>60,788</b>	<b>77,691</b>	<b>101,398</b>

Table 8.6 Pro Froma Balance Sheet

## 9.0 PROJECT MILESTONE / SCHEDULE

### 9.1 Main Activities and Deadlines

ACTIVITIES	DEADLINES
<b>Business Registration</b>	1 February 2023
<b>Form a business deal</b>	1 March 2023
<b>Research and Development phase</b>	21 May 2023
<b>Completion Research and Development</b>	25 October 2023
<b>Looking for a premise and premise renovation</b>	26 October 2023 – 30 February 2024
<b>Signed contract with distributors and dealers</b>	28 April 2024
<b>Ordering the raw materials and related items</b>	1 June 2024
<b>Grand opening of Warisan Kek Batik</b>	1 March 2025
<b>First sales were made</b>	1 March 2025

*Table 9.1 Main Activities and Deadlines*

## **10.0 CONCLUSION**

In conclusion, Warisan Kek Batik has laid a solid platform for success in the artisanal dessert sector. By combining traditional Malaysian ingredients with luxury ingredients like ceremonial matcha and high-grade cocoa, the firm not only brings a quality product to the market but also creatively and modernly honors local traditions. Because of its uniqueness, Warisan Kek Batik has an advantage over mass-market candies and is positioned as a high end yet reasonably priced option for customers looking for authentic, high-quality treats.

The company also features a clearly established brand corporate and corporate, catering partnerships, and internet shopfronts guarantees broad brand exposure and enduring relationships with its target demographic. At the same time, the devotion to product quality, cultural identity, and precise “Order-to-Delivery” standards appeals to a rising cohort of consumers who prioritize authenticity and local workmanship in their purchases.

Warisan Kek Batik is ready to grow and become sustainable over time thanks to a thorough two-year strategic roadmap that starts with our registration in February 2023 and ends with our grand opening in March 2025. Continuous product innovation, including a six-month dedicated research and development process to refine our unique recipes, has been the hallmark of our journey. The business will establish a solid reputation and win enduring client loyalty by putting quality, food safety (MeSTI/Halal), and customer satisfaction first. Additionally, Warisan is well-positioned to capitalize on opportunities, such as moving outside of local Puncak Alam markets, thanks to government assistance for SMEs and the rising demand for handcrafted goods. Warisan Kek Batik has the potential to become a household name in Malaysia's gourmet dessert industry. It is a perfect illustration of how innovative and strategic thinking can turn tradition into contemporary economic success.

## 11.0 APPENDIX

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