

BATIK LUXE CREATIONS



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1.0 EXECUTIVE SUMMARY

Batik Luxe Creations is a home-based dessert shop being set up in January of 2025. The headquarters are in No. 7, Pusat Perdagangan Hillpark, Jalan Hillpark Puncak Alam, 42300 Bandar Puncak Alam. The company focuses on the manufacturing of quality *kek batik* that incorporates both traditional Malaysian dessert culture and contemporary packaging and new flavours. Batik Luxe Creations intends to provide premium desserts of high quality, attractive appearance, and competitive price to satisfy the increasing demand for homemade and culturally inspired products in Malaysia.

The business is run as a partnership that has seven members who are put into particular managerial functions, which include operations, production, finance, marketing, sales and quality control. This is a structured method of managing where coordination, shared responsibilities, and effective decisions are made to facilitate the growth of the business.

Batik Luxe Creations sells four of its signature products that include Honey Butter Batik, Mozzarella Cream Cheese Batik, Cinnamon Spice Batik, and Tropical Twist Batik, and the price is RM25 for each item. They prepare these products with high quality of ingredients, hygienic preparation techniques and attractive packaging to position this brand in the high-end homemade dessert segment of the market. The market targeted is students, working adults, families and the locals, especially the Puncak Alam region in Selangor.

The company operates with digital marketing as it promotes the products with the help of social media, such as Instagram, TikTok and WhatsApp. Thereby, reaching customers with the lowest advertising costs and ensuring that the largest number of customers receive the highest possible level of brand promotion. The company operates with a made-to-order production system to keep the product fresh with good quality and minimum waste.

Financial projections indicated that Batik Luxe Creations has market growth potential and financial feasibility. Since the financial projections show that starting the business is feasible, with minimum capital for starting up, relatively lower requirements for working capital, and increasing sales over time. Batik Luxe Creations has market potential, efficiency, and sustainability, especially within Malaysia's traditional dessert industry.

2.0 COMPANY PROFILE

2.1 Company Name, Logo and Vision

Company Name:

Batik Luxe Creation



Figure 2.1.1: Logo of Batik Luxe Creations.

Logo Description:

The Batik Luxe Creation logo represents exclusiveness and creativity in their brand identity, which fits their concept of *kek batik*. The peacock represents class, originality, and attention to detail in the way the company produces beautiful and high-quality *kek batik*. The feather elements include batik designs, representing creativity, cultural heritage, and artistic food presentation that enhances the bond between heritage and modern innovation of desserts.

The presence of gold in the logo is a statement of quality, luxury and abundance of high value, and this idea further proves the positioning of *kek batik* as a Luxe. Such a colour combination as teal, pink, purple, and green stands for uniqueness, freshness, and visual appeal, which will help this brand pop out in the competitive food and dessert market. Moreover, the capitalised form of Batik Luxe is clearly designed in Roman style, giving a sense of modernity and sophistication, and even the word creations itself tells a lot about originality and the handmade approach. Overall, it will be articulated that Batik Luxe Creations is a high-end *kek batik* brand inspired by heritage batik and modern dessert presentation.

Vision:

Our vision is to produce high-quality, attractive and tasty *kek batik*, which remains unique in the dessert market, creative, consistent, and satisfies its customers. We aim to be a well-known brand of high-quality *kek batik* that is both traditional and inspiring, as well as modern in the presentation of desserts.

2.2 Company History and Progress to Date.

Batik Luxe Creations was established in January 2025. The headquarters are in No 7, Pusat Perdagangan Hillpark, Jalan Hillpark Puncak Alam, 42300 Bandar Puncak Alam. Batik Luxe Creations is a small home-based business with the aim of providing delicious *kek batik* using high-quality ingredients. The company started as a small-scale business by taking orders from members of the family, friends, and local clients. Early promotion was primarily based on word-of-mouth and personal social media, which assisted the business in getting the trust of customers.

The early state of Batik Luxe Creations showed marked growth in its brand recognition and customer demand. The company used online advertising through social media platforms to expand its market reach and attract more customers. The company maintained regular improvements to its product presentation and packaging, as well as the taste consistency, which helped meet customer demands while raising product quality standards.

Batik Luxe Creations operates as a small business which maintains continuous growth through its dedication to quality and its practices of gathering customer feedback for ongoing improvements. The company uses customer feedback as a primary method to enhance both its product offerings and their service delivery. Batik Luxe Creations plans to expand its product range while developing its local dessert brand with *kek batik* as a signature product.

2.3 Legal Structure

Batik Luxe Creations operates as a small home-based dessert business which functions through a partnership that has seven members. The business selected this legal structure because it permits the partners to share both ownership and operational duties, which makes this structure appropriate for their small dessert business. The partnership structure requires all partners to participate in decision-making while each partner handles specific business functions, which include production, marketing, finance, and operations.

The partnership structure enables business members to combine their opinions, abilities, and resources, which establishes an effective yet cooperative workplace environment. The business partners share both profits and liabilities, which forces them to work together through their time, effort, and financial investment, which enhances teamwork while boosting business results.

Partnership operation provides Batik Luxe Creations with improved business functionality compared to operating through individual ownership. The business structure enables effective coordination and shared responsibility while maintaining business operations for extended periods.

2.4 Key Partnership / Management

Batik Luxe Creations has a collaborative management structure, which allows all employees to be involved in business planning and operational processes. The members of the team should execute their specific tasks, which involve product making, preparation, sourcing of materials, social media marketing, ordering, customer services, and financial records. The system of defined responsibilities assists the business in enhancing its operational performance since it helps in isolating work functions among the business members.

Batik Luxe Creations creates the primary business connections with the suppliers, who provide the necessary raw materials, such as chocolate, biscuits, butter, and packaging supplies. This stable relationship with suppliers ensures that the business is supplied with high-quality ingredients, which is useful in ensuring consistency of the product. The digital platform is an important external business partner, such as social media and online payment system assist in promotion, customer communication, order processing, and sales. The internal management systems and external business relations allow Batik Luxe Creations to sustain effective production and distribution processes.

3.0 INDUSTRY ANALYSIS.

3.1 Size, Growth Rate and Sales Projection.

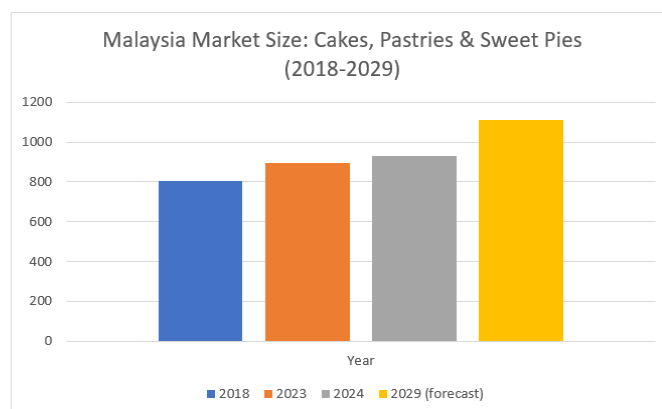


Figure 2.0: Diagram of Malaysia Market Size about Cakes, Pastries & Sweet Pies (2018-2029)

The Malaysian Cakes, Pastries and Sweet Pies Segment offers good market condition to be *kek batik* products of the Batik Luxe Creations. The segment had a value of RM804.1 million in 2018 and a compound annual growth rate (CAGR) of 1.9 that will result in a value of RM896.9 million in 2023. The market was an opportunity worth the RM 62.46 million during the 2018 to 2022 period, which reflects a good demand for consumers in the dessert and bakery products. Another opportunity is that the market will create an incremental opportunity of RM213.1 million in 2029, which shows that dessert-based businesses like *kek batik* have a good growth potential.

Sales forecasts of *kek batik* will be influenced by the shift in lifestyles among consumers, especially in urbanised regions, where there is growing demand for ready-to-eat, convenient, and visually pleasing desserts. *Kek batik* is compatible with these trends because it is portable, has a long shelf life, and is presented in a good way. Moreover, the industry opportunities are product innovation using high-quality ingredients and eco-friendly packaging, which contribute to the Luxe positioning of Batik Luxe Creations. These factors indicate favourable conditions for sales growth and market expansion for *kek batik* products within the Malaysian dessert market.

3.2 Industry Trends.

The traditional dessert industry in Malaysia is influenced by a number of industry trends to make it developable and sustainable. These trends are economic, environmental, and technological trends which combined influence consumer behaviour and business activities in the food and beverage industry.

3.2.1 Economic Trend:

Economic factors show that an increase in the disposable income within the urban population has led to high demand for convenient and high-quality dessert products. Nevertheless, consumers are still price sensitive, and companies must strike a fine balance between the quality of their products and low prices. Moreover, increasing prices of raw materials like butter and chocolate are also financial problems and can impact the profitability. Batik Luxe Creations would therefore require effective cost management, strategic sourcing, and high-efficiency production processes to ensure that the company remains profitable and highly sustainable in the business over the long term.

3.2.2 Environmental Trend:

Consumer awareness about environmental sustainability is also increasing, especially with respect to the use of packaging materials and ethically sourced ingredients. The trend would motivate dessert companies like Batik Luxe Creations to use sustainable packaging materials, such as recyclable and biodegradable boxes, to minimise the effects on the environment and respond to the shifting consumer demands. Batik Luxe Creations will be able to acquire a competitive advantage and secure its presence in the dessert market by aligning its operations with sustainable practices.

3.2.3 Technological Trend:

The dessert industry as a whole has been impacted a lot by technological change, and has had an impact on marketing and customer interaction. Instagram, TikTok, and WhatsApp provide the objectives of promoting products to businesses at a minimal cost. The visuals, customer feedback on the internet and face-to-face interaction with customers make the products more visible to customers and build more trust. These technological trends aid in the development of the Batik Luxe Creations due to their accessibility and increase in market penetration.

3.3 Key Success Factors.

3.3.1 Product Differentiation.

Batik Luxe Creations differentiates itself from competitors by coming up with unique and rich flavour combinations, such as premium butter and dark chocolate, which make the brand stand out from the typical market offerings. The company develops unique, visually attractive patterns that transform the regular *kek batik* into a luxury concept. Introducing these varieties and flavoured options, the company manages to attract a niche category of customers who are into modern innovations. This approach enables the brand to get out of the price competition trap by presenting a value proposition that is not easy for mass producers to imitate.

3.3.2 Quality and Brand Image.

The success of the venture depends upon the high-quality resources used and the image created to gain the trust and loyalty of the customer on a large scale in the future. Each and every piece of *kek batik* prepared in various flavours will have to pass through the strictness of taste to prove itself as an image and branding provider to the market as “Luxe” in the category of SMEs. Providing high-quality resources every time will prove to be one of the biggest entry barriers for competing businesses, ensuring the promise of satisfaction and attracting and retaining more customers to become loyal to the product and its brand, Batik Luxe Creations, above all, as a prestigious and familiar home brand instead of an ordinary trend.

3.3.3 Marketing and Social Media.

The factors are vital for Batik Luxe Creations to maintain a strong digital presence on Instagram, TikTok and WhatsApp to enable direct-to-consumer sales and collect customer reviews. This digital capability provides the food industry in Malaysia with the flexibility to cater to the ever-changing consumer trends and demand fluctuations. The brand can reach a broader audience and keep a close and immediate relationship with the fans through real-time marketing by taking a digital approach. By extracting consumer information from these platforms, the management can continually employ sales tactics that are most effective for the business growth they desire and improve the overall conversion rates.

3.3.4 Strategic Pricing.

Our pricing approach for these products centres on their handcrafted quality. We aim for a price of roughly RM25 per unit, which we believe allows us to compete in the market while also maintaining healthy profit margins. This price reflects the quality materials involved while remaining within reach for young professionals, our main audience. We aim to find a midpoint where the cost reflects the quality of our offerings without deterring those who might be interested. Our pricing strategy seeks to strike this particular balance. This strategy is vital for reaching the sales volume set out and for the firm meet its financial goals and be around for a long time. Value-based pricing helps us with our finances while keeping Batik Luxe Creations a respected brand.





3.4 Long-Term Prospects.

Batik Luxe Creations is set to be a highly attractive player in the future. This is largely because of an increasing number of consumers who are craving a “homemade” style dessert not only for unique flavours but also for cultural aesthetic value. Our brand’s capability to come up with variety, flavoured *kek batik*, as well as visually appealing, intricate designs, will help us to stay relevant and continue to grow as the market moves to digital, first buying and personalised gifting.

We expect that as long as we keep up our focus on top-quality ingredients and a luxury brand image, the company will be able to bring in more customers and hence market share not only from local sales but also from a wider national presence. In the end, our production scalability as well as the toughness of the premium food industry sector give us a solid basis for long term profitability and success.

4.0 PRODUCT OR SERVICE DESCRIPTION.

4.1 Details of Product

<p>Price</p>	<p>RM25.00</p>
<p>Features</p>	<div style="text-align: center;">  <p>Figure 4.1.1: Honey Butter Batik</p>  <p>Figure 4.1.2 Mozzarella Cream Cheese Batik</p>  <p>Figure 4.1.3 Cinnamon Spice Batik</p>  <p>Figure 4.1.4 Tropical Twist Batik</p> </div>

<p>Description</p>	<p>Batik Luxe Creation offers four premium batik cakes that combine unique flavours, high-quality ingredients, and attractive presentation to meet modern consumer preferences. All our products are prepared using hygienic methods and consistent production standards to ensure quality, taste, and customer satisfaction.</p> <p>Honey Butter Batik Honey Butter Batik is designed to deliver a soft, rich, and naturally sweet taste experience. It combines buttery cream with natural honey, chocolate biscuit and chocolate sponge cake layers, producing a mild sweetness that appeals to a wide range of age groups. The pleasant aroma from honey and butter enhances its overall sensory quality, making it suitable for both daily consumption and light premium dessert selections.</p> <p>Mozzarella Cream Cheese Batik Mozzarella Cream Cheese Batik is positioned as a premium product due to its use of mozzarella cream cheese as a key ingredient. The combination of creamy dairy elements with chocolate biscuit layers and sponge chocolate cakes will produce a smooth texture and a well-balanced sweet and savoury taste. Its rich flavour and elegant appearance make it suitable for special occasions, premium dessert menus, and customers seeking a more indulgent <i>kek batik</i> option.</p> <p>Cinnamon Spice Batik Cinnamon Spice Batik offers a warm and comforting flavour profile that targets customers who enjoy rich and aromatic desserts. It is made using chocolate biscuit layers infused with cinnamon, resulting in a distinctive taste that combines sweetness with mild spiciness. This product is suitable for customers who prefer classic flavours over fruity options and maintains good quality when stored under proper chilled conditions.</p> <p>Tropical Twist Batik Tropical Twist Batik is developed for customers who prefer a refreshing dessert experience with a fruity twist. This product features layers of chocolate biscuits combined with tropical fruit flavours, which are mango and pineapple, that will create a balanced contrast between sweetness and light fruit freshness. The texture is soft and smooth, making it easy to slice and serve, while its colourful layered appearance increases its visual appeal for events, gifting, and café displays.</p> <p>The product line of Batik Luxe Creation demonstrates a strong combination of creativity, quality, and market appeal. By offering distinctive flavours such as Tropical Twist, Cinnamon Spice, Mozzarella Cream Cheese, and Honey Butter, the company is able to cater to diverse customer preferences while maintaining a premium brand image. These well-developed product features not only enhance customer satisfaction but also strengthen the company's competitiveness and long-term potential in the dessert industry.</p>
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4.2 How Products Fit In The Market

Batik Luxe Creation positions its *kek batik* products within the premium homemade dessert market segment, targeting customers who are willing to pay more for quality, uniqueness, and aesthetic value. Unlike conventional *kek batik* that typically focuses on basic chocolate flavours, Batik Luxe Creation introduces innovative variations such as Tropical Twist, Cinnamon Spice, Mozzarella Cream Cheese, and Honey Butter, which reflect changing consumer preferences towards more diverse and modern taste profiles.

The products are also aligned with current market trends that emphasise visually attractive desserts suitable for social media sharing, gifting, and special occasions. The neat layered presentation enhances product appeal on online platforms such as Instagram, TikTok, and food delivery applications, where visual quality plays an important role in influencing purchasing decisions.

Furthermore, Batik Luxe Creation is strategically located in Eco Grandeur, Puncak Alam, near Universiti Teknologi MARA (UiTM) Puncak Alam and surrounded by several residential areas. This strategic location makes it easier to target students and nearby residents who frequently look for affordable yet premium homemade desserts for daily treats, gatherings, and special occasions. With strong accessibility and a growing customer base in the surrounding community, combined with the increasing demand for premium homemade food products in Malaysia, Batik Luxe Creation is well-positioned to capture a wider market and strengthen its presence in the dessert industry.

4.3 Value Proposition

Batik Luxe Creations highlights its value proposition by transforming the traditional Malaysian *kek batik* into a modern and premium dessert through innovative flavours and quality ingredients. The brand offers four distinctive variants, namely Tropical Twist Batik, Cinnamon Spice Batik, Mozzarella Cream Cheese Batik, and Honey Butter Batik, which combine local heritage with contemporary taste and appeal to a wide range of consumers.

Each product provides a unique taste experience, from refreshing fruity flavours and warm aromatic notes to creamy textures and rich buttery sweetness. This variety allows Batik Luxe Creations to satisfy different customer preferences while maintaining a consistent

premium image. In addition, the use of carefully selected ingredients and hygienic preparation enhances product quality, freshness, and customer trust.

Beyond taste and quality, Batik Luxe Creations also emphasises cultural value by preserving the identity of traditional *kek batik* in a modern presentation. Batik Luxe products are also positioned as a premium and meaningful gift option, suitable for celebrations, special occasions, and corporate events. The combination of attractive flavours, elegant presentation, and cultural storytelling adds emotional and symbolic value compared to ordinary desserts in the market. Through these strengths, Batik Luxe Creations differentiates itself from ordinary desserts by delivering a distinctive taste experience and a strong connection to local heritage.

4.4 Anticipated Customer Demand

Batik Luxe Creation is expected to experience strong customer demand due to the increasing popularity of premium homemade desserts and innovative *kek batik* flavours in Malaysia. With unique flavour variations and attractive presentation, the products appeal to customers who are looking for high-quality desserts for personal enjoyment, gifting, and special occasions. The growing trend of purchasing visually appealing desserts for social media sharing further supports the strong demand for Batik Luxe Creation's products.

Since Batik Luxe Creation targets customers in Eco Grandeur, Puncak Alam, Selangor, which is located near Universiti Teknologi MARA (UiTM) Puncak Alam and surrounded by several residential areas, the potential market size is significant. Based on business estimates, approximately 60% of the surrounding population, including students, young adults, and families, may show interest in premium homemade desserts. This represents an estimated 30,000 to 35,000 potential customers within the area. The high concentration of students in UiTM Puncak Alam also contributes to consistent demand, as students frequently purchase desserts for gatherings, celebrations, and daily treats.

Assuming an average price of RM25.00 per unit and regular monthly purchases by a portion of the target market, the estimated market value shows strong potential for revenue growth. Even if only a small percentage of potential customers make purchases each month, Batik Luxe Creation is able to generate stable monthly sales. In addition, the use of online platforms such as Instagram, TikTok, and food delivery applications allows the business to reach a wider customer base beyond the local area. Overall, with strong location advantages, a growing target market, and increasing demand for premium homemade desserts, Batik Luxe Creation is well-

positioned to attract a stable customer base and achieve sustainable growth in the dessert market.

4.5 Existing Competition

Competition in the dessert industry is unavoidable, especially as many businesses offer similar traditional and modern cake products. Therefore, it is important for Batik Luxe Creations to identify existing competitors in order to develop effective strategies and remain competitive in the market.

In the local market, Batik Luxe Creations faces competition mainly from home-based bakers, small dessert businesses, and established brands that sell *kek batik*, brownies, and premium desserts through physical stores and online platforms. These competitors often compete in terms of price, variety of flavours, and marketing through social media. Some brands also benefit from strong customer loyalty and wider brand recognition.

However, many competitors focus only on standard flavours and mass production, with limited emphasis on product uniqueness and cultural value. Batik Luxe Creations differentiates itself by offering innovative batik cake variants, premium ingredients, and a strong combination of modern taste with traditional identity. By focusing on quality, creativity, and brand storytelling, Batik Luxe Creations is able to position itself more strategically and strengthen its competitiveness in a sustainable way.

5.0 MARKET ANALYSIS AND STRATEGY

5.1 Marketing Objectives

Providing measurable forecasts that correlate with the achievement of the identified vision and mission of the organisation is foundational to any entrepreneurial activity. For Batik Luxe Creations, the establishment of marketing objectives is, beyond being a formality, a matter of paramount importance for attaining viable, continuous growth in Malaysia's fiercely competitive dessert market. Kotler and Keller (2016) posit that marketing objectives should be in the SMART (Specific, Measurable, Achievable, Relevant, and Time-bound) framework. From this point of view, Batik Luxe Creations set objectives which are both sufficiently ambitious and reasonably attainable in order to establish the company as a key premium player of *kek batik* desserts in the domestic market.

First, brand awareness is the most critical objective for a new business. Since the business is brand new and entering a competitive market, the ability to create a presence is essential for survival. A business's ability to create presence and visibility will increase the likelihood of brand recognition and customer retention in the future. Batik Luxe Creations intends to achieve a minimum of 60% brand recognition among its target customers in Puncak Alam within year one. This will be done using a multi-channel approach targeting the three most popular platforms (Instagram, TikTok, and WhatsApp) among Malaysian youths, which account for over 70% of the total social media market (MDEC, 2024). This objective is set knowing that traditional means of advertising will not be effective, and today's consumers are influenced by the digital presence of a brand.

The second objective is customer loyalty. This is defined as a repeat purchase of at least 40% in a 2-year span. Loyalty is emotional and is a function of perceived value. Batik Luxe Creations is building a value proposition that will foster loyalty through the combination of product quality and an emotional connection, which the company intends to achieve through value-based loyalty programmes, special customer treatments and continuous quality improvements. This objective is also supported by the Malaysian Retail Association (2023), which posits that the retention of customers is far more valuable to a company than the acquisition of new customers. In fact, the retention of customers is more cost-effective than the acquisition of new customers, proving that the above objectives are in alignment.

For the time being, let us consider the extent of the market penetration objective, which is defined quantitatively, i.e. the goal is to acquire 10% of the premium homemade desserts market in Puncak Alam by the end of Year 2. Potentially, the target can be achieved based on the unique offerings in the market, namely, Batik Luxe Creations, which is uniquely positioned with its creative flavours and batik packaging, as well as through the proposed market penetration initiatives of forming partnerships with cafés, event planners, and online delivery service providers to enhance market coverage beyond the immediate local area.

Additionally, Batik Luxe Creations aims to attain a target revenue increase of 25% in the first three consecutive years. This target is grounded on a sales forecasting model, which is comprehensive in its consideration of both the demand phenomenon during the course of the season and the various patterns of growth within the industry over the defined forecast period. The company is of the opinion that the festive seasons, especially the month of Ramadan and the subsequent Eid celebrations in addition to the period that signals the commencement of the New Year in the Chinese Calendar (referred to in this context as Chinese New Year which is typically associated with family festive celebrations) will be the peak seasonal demand period and, therefore, will significantly enhance the annual turnover.

The last sustainability objective shows the company's devotion to ethical and environmentally responsible business practices. This includes adopting eco-friendly packaging and ethically sourced raw materials. In addition to attracting customers who prioritise sustainability, the objective aligns with global eco-friendly practices. This objective demonstrates an understanding of corporate social responsibility (CSR), which positively affects brand equity and consumer trust (Carroll, 1999).

In conclusion, the marketing objectives of Batik Luxe Creations are thorough, aligned, and reflected in academic literature. They provide the company with a clear direction for its marketing activities, ensuring that all marketing initiatives are aligned to provide the company with the position of being the best company in the premium dessert industry in Malaysia.

5.2 MARKET ANALYSIS

The building blocks of a business plan always include market analysis, as it guides much of the decision-making process. For Batik Luxe Creations, it is critical to gain an understanding of the dessert industry in Malaysia and, more specifically, premium homemade *kek batik* so the marketing efforts can be tailored to the consumer, the industry and competitors. This section combines the relevant theories of market segmentation, consumer behaviour, and industry growth to present a thorough analysis.

5.2.1 Market Segmentation

Batik Luxe Creations identifies its core customers using all four types of segmentation: demographic, psychographic, geographic, and behavioural. In order to determine methods of effective communication and product reach, segmentation identifies the easiest target market: the differentiation of large and diverse markets with similar behaviours and needs, as described by Kotler and Armstrong in 2018.

Demographic Segmentation

Age: The age range of Batik Luxe's primary target demographic is individuals 18 to 40 years of age. Consumers in the younger age brackets tend to be more engaged on social media and thus are more impacted by social media marketing. The working population of this age group is more likely to be spenders and thus more likely to purchase the product.

Income: Batik Luxe's ideal customers are middle and upper-class population segments willing to spend money, in the range of RM 25, to purchase artisanal desserts.

Family: Families with children are likely to constitute an important target market for the desserts because children eat desserts at family gatherings and celebrations.

Psychographic Segmentation

Lifestyle: The ideal customers targeted for the desserts are health-conscious individuals who appreciate artisanal desserts.

Values: Batik Luxe customers appreciate cultural heritage. Batik Luxe Creations reflect this appreciation of cultural heritage.

Personality: For Batik Luxe, the ideal customers are aesthetic social media users who indulge in the trending practice of posting desserts and food that they purchase from other vendors.

Geographic Segmentation

Batik Luxe's primary targeted regions are Puncak Alam and Selangor, Kuala Lumpur. Puncak Alam has an approximate population of 50,000 residents. The market and population of Greater Selangor and Kuala Lumpur are the estimated secondary market since Batik Luxe anticipates a greater demand for its desserts in the urban population.

Behavioural Segmentation

Some examples of other special occasions when desserts are consumed in addition to predicted purchase occasions for desserts in the future include celebrations for Hari Raya, Chinese New Year, and other birthdays, weddings, and business functions.

Advantages Pursued: Distinctive flavour profiles, presentation, highest quality, cultural representation, and premium packaging.

Consumption Frequency: Moderate to high, with loyalty programmes fostering repeat purchases.

Segment	Characteristics	Needs	Marketing Approach
Students (18–25)	Tech-savvy, budget-conscious	Affordable indulgence, trendy flavors	TikTok campaigns, student discounts
Working Adults (26–40)	Higher income, busy lifestyle	Convenient premium desserts	Online delivery, café partnerships
Families	Tradition-oriented	Desserts for gatherings	Family bundles, festive hampers
Tourists/Event Buyers	Seeking cultural uniqueness	Authentic Malaysian-inspired desserts	Batik packaging, souvenir positioning

Table 5.1: Market Segmentation of Batik Luxe Creations

5.2.2. Target Market

The main target market covers students and working professionals in Puncak Alam and Selangor aged 18 to 40 who are social media users and are willing to pay for premium homemade desserts. This segment is very receptive to online marketing and campaigns.

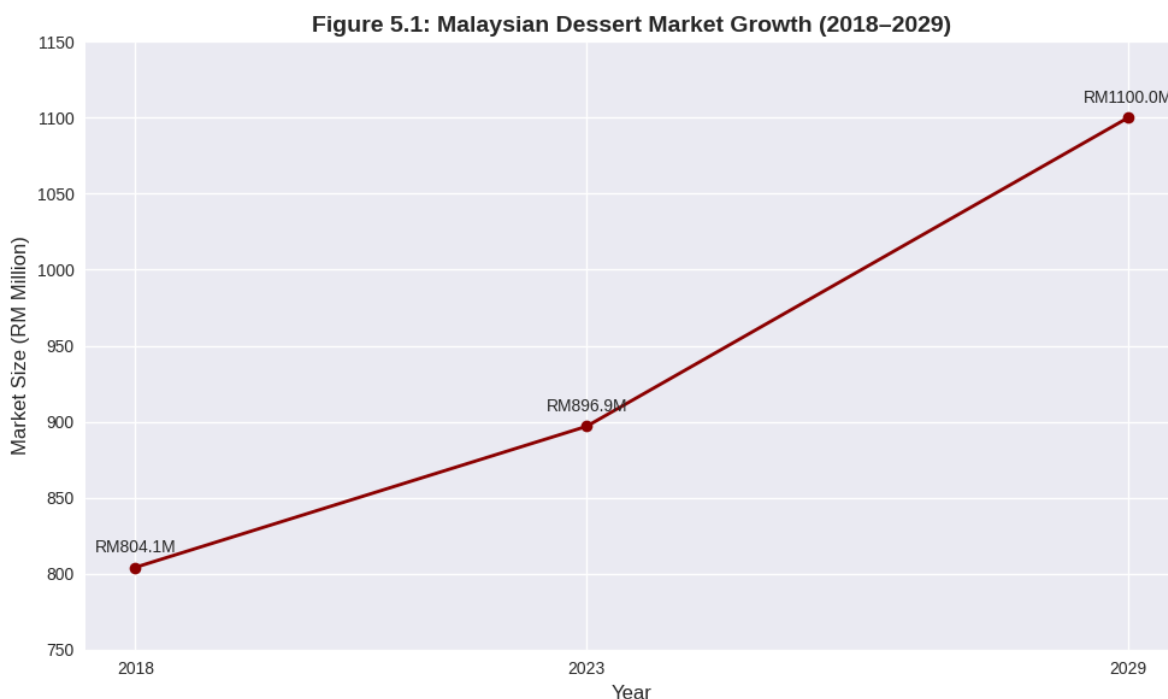
The secondary market is composed of families and tourists. Family units buy desserts for celebratory functions, and tourists look for culturally themed products for gifting. The batik-themed packaging by Batik Luxe Creations allows customers to view *kek batik* as a dessert and a cultural artefact.

From a consumer behavioural standpoint, Batik Luxe Creations operates under the hedonic consumption theory (Holbrook & Hirschman, 1982), where customers get value and pleasure from the identity the product embodies. The marketing mix of premium, unique, and culturally themed desserts speaks for itself.

5.2.3. Market Size

The Malaysian market for cakes, pastries and sweet pies has a current worth of RM896.9 million in 2023. It has a compound annual growth rate of 1.9%; thus, by 2029, the market size is predicted to be RM1.1 billion. Out of this segment, the premium homemade desserts market comprises RM134.5 million, which is approximately 15% of the total market.

The town of Puncak Alam has around 50,000 people, and thus a dessert consumer base of 30,000. This translates to an annual market potential of RM3 million, given the assumption of premium dessert expenditure of RM100 per consumer.



(Line chart showing steady growth from RM804.1 million in 2018 to RM1.1 billion in 2029)

5.2.4 Market Share

Batik Luxe Creations is focusing on taking an increasing proportion of the local market:

- Year 1: 3% (~RM90,000 revenue)
- Year 2: 6% (~RM180,000 revenue)
- Year 3: 10% (~RM300,000 revenue)

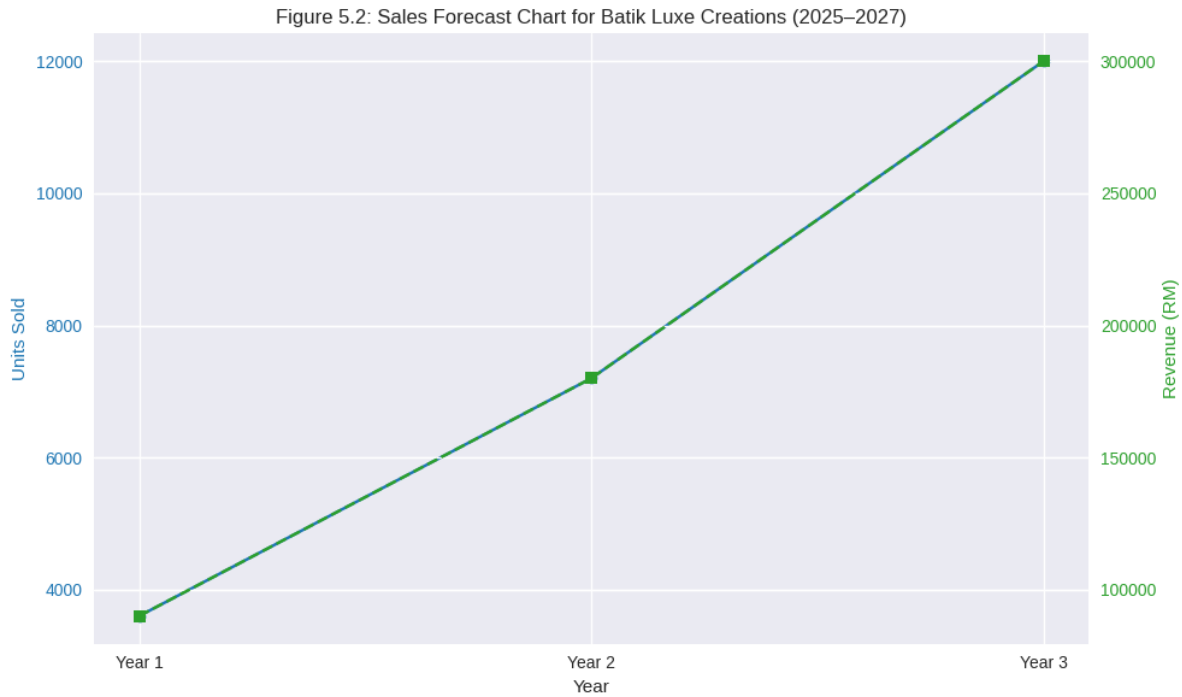
Such optimistic projections are possible through the effective application of digital marketing, referrals, and the entry of the company into cafés and event catering. The company should also be able to develop a market share through the innovation offered in flavours and the cultural presentation of the product.

5.2.5 Sales Forecast

Projected sales are based on the monthly production capacity of 500 units at RM25 each, with gradual scaling:

Year	Units Sold	Revenue (RM)	Growth Rate
Year 1	3,600	90,000	–
Year 2	7,200	180,000	100%
Year 3	12,000	300,000	67%

Table 5.2: Sales Forecast (2026–2028)



(Line chart showing upward growth in units sold and revenue over three years)

The forecast assumes seasonal peaks during festive periods, with sales doubling during Hari Raya and Chinese New Year. Long-term growth will be sustained through product diversification, café partnerships, and expansion into online delivery platforms.

5.3 COMPETITOR ANALYSIS.

Analysing competitors, understanding their strengths and weaknesses, and discovering the opportunities and threats they pose is critical for creating a successful strategic plan. In the case of Batik Luxe Creations, which competes within the premium homemade dessert market in Malaysia, the competitors include home-based bakers, dessert shops, and informal vendors. Analysing the competition allows Batik Luxe to strategically position and differentiate itself, ensuring the long-term viability of the business.

5.3.1 Finding Out Who the Competitors Are

Our competitors can be identified in three basic categories:

1. Home-Based Bakers

- These bakers sell their products directly to the consumer on social media channels like Instagram, TikTok, and WhatsApp.
- These sellers sell units like kek batik and may offer more traditional desserts for lower prices (RM10–RM15).

- They may be accessible and affordable, but they tend to lack consistency in branding and overall quality.

2. Local Dessert Shops and Bakeries

- In Selangor, there are established bakeries along with a few in Puncak Alam that have physical storefronts, selling kek batik, in addition to a wider variety of products like modern desserts, pastries, and cakes.
- They have established a customer base and offer tiered services with more generalised products. Still, their Batik products lack the creativity and narrative that Batik Luxe Creations provides.

3. Night Market Vendors and Informal Sellers

- These sellers have products that are inexpensive and reach a price-sensitive audience.
- These are also the ones that sell kek batik in seasonal bazaars and other markets.
- Often, their quality is not fully established, and their avenues to the premium level are limited by lower levels of quality and standards.

Competitor Type	Strengths	Weaknesses	Price Range
Home-Based Bakers	Affordable, social media presence	Inconsistent quality, limited branding	RM10–RM15
Local Dessert Shops	Established reputation, variety	Generic flavours, less cultural identity	RM15–RM20
Night Market Vendors	Low cost, festive appeal	Poor hygiene, inconsistent supply	RM8–RM12

Table 5.3: Competitor Categories

5.3.2 SWOT Analysis

A SWOT Analysis helps to evaluate the internal strengths and weaknesses of Batik Luxe Creations and external opportunities and threats.

Strengths

- Strong Brand Identity: Batik Luxe Creations' strongest flavour offerings include Honey Butter, Mozzarella Cream Cheese, and Cinnamon Spice, and no other company offers the same combination of sweet and savoury products.
- Cultural Identity & Aesthetic: The company’s batik-inspired packaging is an additional opportunity to connect to the product and also promotes the product.

- Effective Digital Marketing: The company's exceptional use of the TikTok and Instagram platforms has created direct lines of engagement with the younger target clientele.
- Quality: The company's dedication to the use of quality ingredients and the practice of safe food handling procedures also speaks to a strong level of quality.

Weaknesses

- Production Limitations: Unlike the larger bakeries, home-operated businesses, like Batik Luxe, can only operate at limited production levels.
- Customer Pricing: Unit pricing at RM25 may result in fewer sales due to the targeted clientele earning less disposable income.
- Social Media Dependence: The business's reliance on social channels also creates a higher level of risk due to the presence of changing algorithms and potential outages of services.

Opportunities

- Growing Demand for Home-Made Desserts: Batik Luxe has the opportunity to extend itself among competitors for overall demand, particularly due to the sentiment surrounding increased demand for niche artisanal and/or culturally inspired products.
- Diversification of Market by Event & Cafe Collaboration: There is ample opportunity to corner the market by partnering with event planners and/or café owners.
- Culturally Inspired Packaging: The opportunity to position the product in the tourism market as a culturally inspired and sophisticated sweet due to the packaging materials.

Threats

- Established Market & Direct Competitors: The threat of even the larger bakeries that have established a solid customer base, perhaps even too creatively derived.
- Increased Cost of Unsaturated Materials: An uptick in the price of chocolate or butter may impact profits.
- Price Sensitivity of Consumers: An economic recession may result in demand for less expensive options.
- Regulatory Constraints: New food safety regulations and the cost of obtaining and maintaining licenses may lead to additional expenses.

<p style="text-align: center;">Strengths</p> <ul style="list-style-type: none"> - Innovative flavors - Premium packaging - Digital marketing expertise - Quality assurance 	<p style="text-align: center;">Weaknesses</p> <ul style="list-style-type: none"> - Limited production capacity - Higher price point - Reliance on social media
<p style="text-align: center;">Opportunities</p> <ul style="list-style-type: none"> - Growing demand - Café/event expansion - Eco-friendly packaging - Tourism market 	<p style="text-align: center;">Threats</p> <ul style="list-style-type: none"> - Intense competition - Rising raw material costs - Price sensitivity - Regulatory challenges

Figure 5.3: SWOT Matrix for Batik Luxe Creations

(Visual matrix showing strengths, weaknesses, opportunities, and threats in four quadrants)

5.3.3 Porter’s Five Forces Analysis

Understanding the competitive landscape of the desserts market can be analysed using Michael Porter’s Five Forces.

1. Threat of New Entrants - Moderate

- Dessert businesses can be easily established (as home-based dessert businesses can be started with little financial commitment).
- However, in order to attain premium market positioning, substantial additional expenditure is required, decreasing this threat to an extent.
- This includes expenditures on business branding, premium packaging, and quality assurance.

2. Bargaining Power of Suppliers - Moderate to High, Downward

- The main ingredients of the desserts (butter, chocolate, and cream) are all subject to price fluctuations, which can be difficult to predict and accommodate.

- Reliance on imported chocolate makes the business vulnerable to shifts in the global supply chain, which can be detrimental.
- However, long-term relationships with suppliers can diminish the latter issues (and are suggested).

3. Bargaining Power of Buyers - High

- Potential buyers possess a large variety of dessert offerings to select from, ranging from low-cost to premium offerings. There is considerable price sensitivity amongst these stakeholders, which is particularly prevalent within large consumer segments, such as students and families.
- This problem is alleviated to an extent through cultural and premium positioning.

4. Threat of Substitute Products - High

- There are numerous desserts in the market, such as cakes or frozen desserts, that are all substitutes for *kek batik* and are easily accessible to consumers. This is particularly prominent in the Malaysian market, where dessert offerings are abundant. The threat of substitutes is elevated here, which Batik Luxe Creations mitigates by utilising culturally inspired packaging and marketing and offering premium, culturally inspired desserts, as well as an assortment of unique dessert offerings that are differentiated through unique flavours.

5.3.4 Industry Rivalry - High

- There are numerous small and medium enterprises within the dessert market in Malaysia, which adds to the competition and fragmentation of the market, increasing the competition within the market, which is an extremely diverse offering.
- The combination of high consumer demand for novelty and low switching costs intensifies rivalry.
- Through its innovative storytelling, Batik Luxe Creations manages to lessen the impact of direct rivalry in the industry.

Force	Intensity	Implications for Batik Luxe Creations
Threat of New Entrants	Moderate	Need for strong branding and quality assurance
Supplier Power	Moderate-High	Secure long-term contracts, diversify suppliers
Buyer Power	High	Differentiate through cultural identity and premium quality
Substitutes	High	Focus on unique flavours and packaging
Rivalry	High	Continuous innovation and customer engagement

Table 5.4: Porter’s Five Forces Summary

5.3.4 Competitor Benchmarking

Benchmarking allows Batik Luxe Creations to compare its performance against competitors.

Criteria	Batik Luxe Creations	Home-Based Bakers	Local Dessert Shops	Night Market Vendors
Product Innovation	High	Low - Moderate	Moderate	Low
Packaging Quality	Premium, batik-inspired	Basic	Standard	Minimal
Price	RM25	RM10-15	RM15-RM20	RM8-RM12
Marketing Channels	Instagram, TikTok, WhatsApp	Instagram, WhatsApp	Physical stores, Facebook	Bazaars, word-of-mouth
Customer Loyalty	Strong potential	Weak	Moderate	Weak

Table 5.5: Competitor Benchmarking

(This benchmarking analysis highlights Batik Luxe Creations’ competitive advantage in product innovation, packaging, and branding, despite its higher price point.)

5.4 MARKETING STRATEGY

Marketing Strategy is the blueprint that brings all components (product, process, price, and the roadmap to success) together. It is an all-encompassing plan that combines the available resources and sets the courses to be taken to achieve the set goals. In this case, the aim is to promote Batik Luxe Creations as a prestigious maker of *kek batik* desserts, incorporating the dessert with cultural and modern artistry. This section adopts a mix of modern and classic integrated marketing tools built on the 4Ps of Kotler (2017) and the fundamentals of integrated marketing communications (IMC).

5.4.1 Product Strategy

The product is Batik Luxe Creations' marketing strategy, and that is why it is at the core of Batik Luxe Creations' marketing strategy. Product in the marketing mix, in this case, goes beyond physical offerings to include all the constituents of a brand product: attributes, brand name, packaging, customer services, and experience.

Product Differentiation

Several aspects of Batik Luxe Creations are unique:

- The company is renowned for its innovative flavours, including Honey Butter, Mozzarella with Cream Cheese, Cinnamon Spice, and Tropical Twist. Such flavours are specially developed to meet a variety of consumer preferences, including both conventional and contemporary.
- Consistent premium product quality is exemplified by Kosong, including the use of boutique local brands such as Sir Chocolate, Prime Fresh Dairy, and keenly sourced authentic European chocolate and European dairy products.
- Batik-inspired packaging reflects Malaysian cultural identity and positions *kek batik* as a dessert and a cultural artefact.

Product Life Cycle (PLC)

According to Levitt (1965), PLC Batik Luxe Creations is estimated to be in the introduction stage. This stage is focused on product innovation and market entry. This is the stage where their focus is on building awareness and generating trial purchases. The following stages are focused on market penetration and brand loyalty.

Product Positioning

The brand is promoting homemade desserts and is focused on consumers who appreciate the quality, uniqueness, and cultural authenticity of the desserts. Positioning maps Batik Luxe Creations in the high quality, high price quadrant, differentiating it from competitors focused on the budget.

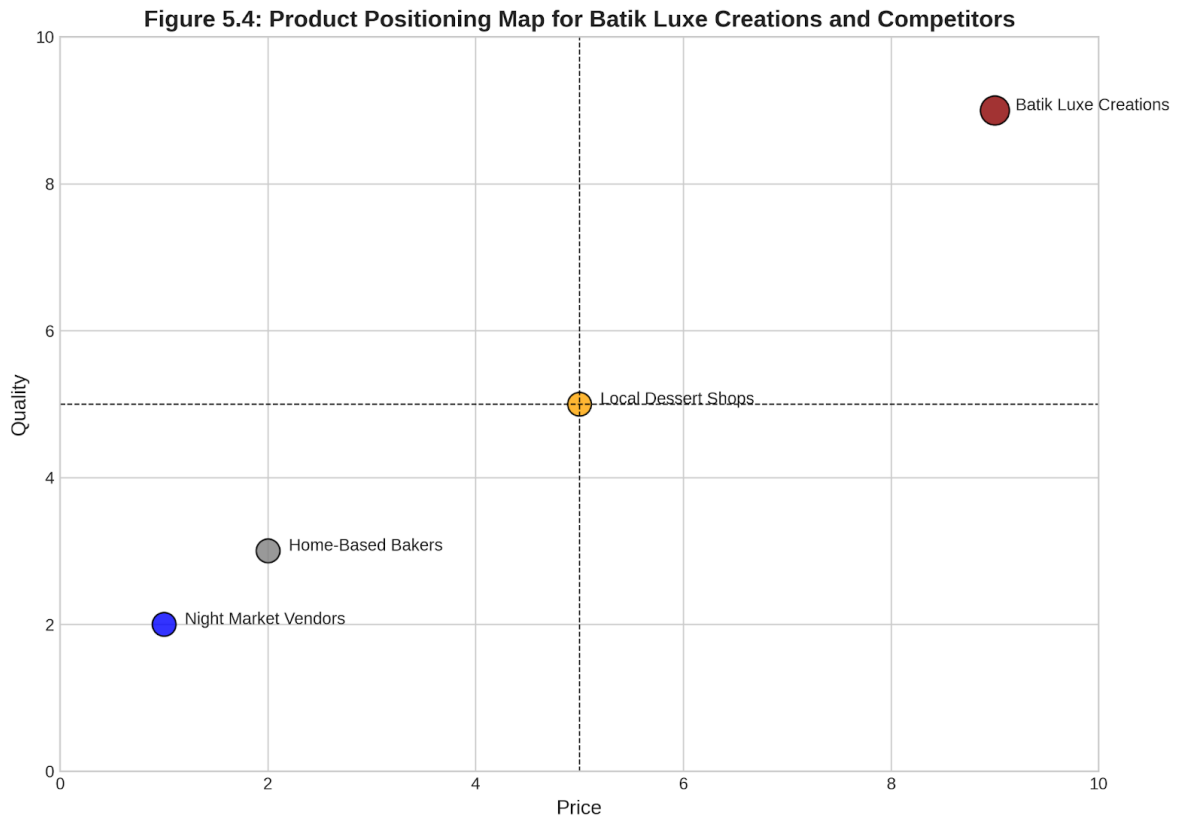


Figure 5.4: Product Positioning Map

(Visual showing Batik Luxe Creations in the premium segment compared to budget home bakers and generic dessert shops)

5.4.2 Price Strategy

Pricing and consumer perception are strongly interlinked. A price range too high or too low can impact consumer perception negatively towards Batik Luxe Creations. Given that the business is aiming to capture the premium consumer segment (and the positive cultural sentiment value of the products), the business adopts a value-based pricing policy and prices the final product at RM 25.

Pricing Objectives

- Profitability: The business aims to keep margins sustainable to support ongoing growth.
- Market Penetration: Bundle promotion (e.g., 3 for RM 70) to encourage consumers to purchase more.
- Perceived Value: Keeping the price of the product in the more expensive range to give the perception of the brand as premium.

Pricing Theories

- Value-Based Pricing: The final price is a reflection of the perceived value of the product, not the costs incurred to produce it.

- Psychological Pricing: The price of RM 25 is designed to appeal to a consumer segment who would like to purchase products at the more expensive range (an “affordable luxury” product for the target segment, who is predominantly middle-income).
- Seasonal Pricing: Pricing respite given to the consumers at certain times of the year (e.g., holiday seasons) to encourage patronage and purchasing would also be adopted.

Comparative Pricing

Brand	Price Per Unit	Positioning
Batik Luxe Creations	RM25	Premium, artisanal
Home-Based Bakers	RM10-RM15	Budget, informal
Local Dessert Shops	RM15-RM20	Mid-range, generic
Night Market Vendors	RM8-RM12	Low-cost, mass appeal

Table 5.6: Pricing Comparison

This comparison highlights Batik Luxe Creations’ premium positioning, justified by product innovation and packaging.

5.4.3 Promotion Strategy

Promotion is the step that includes all activities concerned with informing, persuading, and reminding consumers about the product. An example of a promotion strategy includes the use of Integrated Marketing Communications (IMC) techniques, which is how Batik Luxe Creations operates by incorporating digital marketing, influencer collaborations, and event marketing.

Digital Marketing

- Marketing communication through digital platforms includes:
- Instagram: Visual storytelling via video reels, product pictures, and testimonial photos.
- TikTok: Marketing communication via video of the product preparation, packaging, and breakdown videos of customer reactions.
- WhatsApp: Personal promotions to loyal customers through direct communication.

Influencer Marketing

Local food bloggers and micro-influencer collaborations strengthen the credibility of the promotion and widen the outreach. The marketers engage in a range of activities from sponsored posts to authentic reviews, which evoke brand trust from the audience and create portfolios and reviews through user-generated content.

Event Marketing

Direct customer contact and product advertising are achieved through attendance at university functions, festive bazaars, and event pop-up stalls. Word of mouth promotion and stubs of trial purchases are supported through sampling methods.

Customer Loyalty Programs

- Referral Rewards: A scheme that offers discounts to customers who refer friends.
- Repeat Purchase Discounts: A programme that offers returning customers incentives.
- Seasonal Hampers: Luxury packaging offered for holiday gifting.

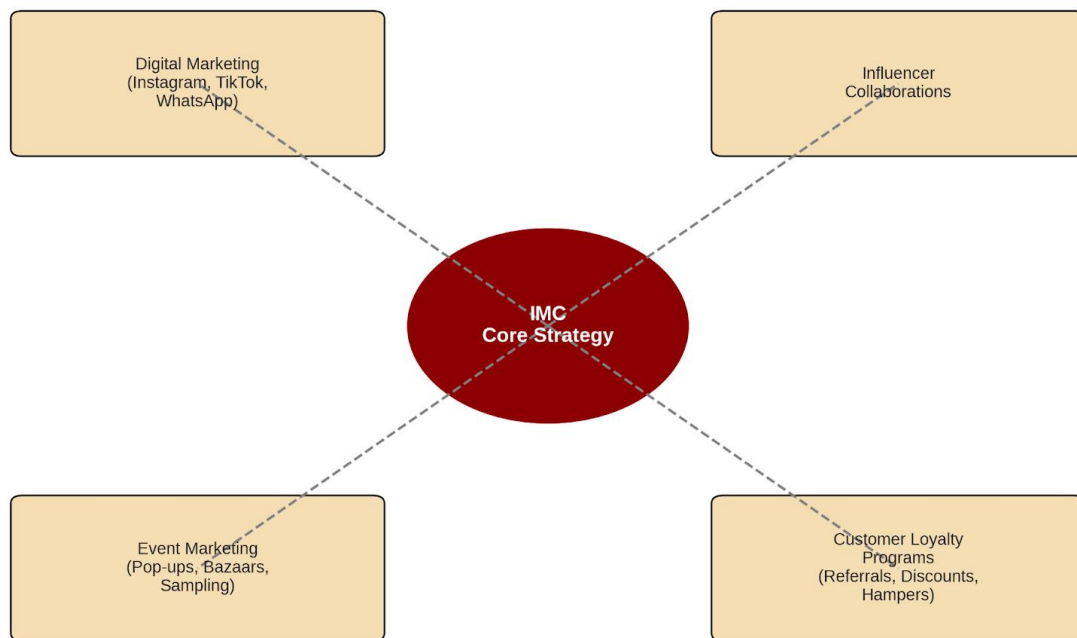


Figure 5.5: IMC Framework for Batik Luxe Creations
 (Diagram showing integration of digital, influencer, event, and loyalty programs)

5.4.4 Place (Distribution Strategy)

Place encapsulates how products get into the hands of consumers. Batik Luxe Creations implements a multi-channel distribution strategy to optimise access.

Direct-to-Consumer

- Orders can be made through Instagram, TikTok Shop, and WhatsApp.
- In-home delivery service is offered to customers to make the purchase more convenient and to be able to deliver fresh products.

Café Partnerships

The collaboration with cafés and dessert shops located in Selangor aids in gaining new customer segments. Having *kek batik* on café menus is an added value and enhances the visibility of the brand.

Event Catering

The provision of *kek batik* at weddings, corporate meetings, and festive gatherings gives Batik Luxe Creations a place in the premium category of catering.

Online Platforms

The business is now also available on Shopee and GrabFood, providing access to the entire country and making use of the expanding e-commerce potential in Malaysia.

Channel	Advantages	Challenges
Social Media	Low cost, direct engagement	Reliance on algorithms
Cafés	Wider reach, brand credibility	Profit-sharing with partners
Events	High visibility, bulk sales	Seasonal demand
E-commerce	Nationwide reach	Logistics and delivery costs

Table 5.7: Distribution Channels

An overview of the marketing plan

Batik Luxe Creations employs a marketing strategy that weaves together product innovation, premium pricing, IMC promotion, and multi-channel distribution. By combining cultural identity and modern marketing, the brand effectively fosters an opportunity for gaining market share and achieving sustainable success. The strategy provides a unique blend of theoretical integrity and practical applicability, drawn from the 4Ps, PLC, and IMC, ensuring the approach is academically grounded.

5.5 SALES TACTICS

Sales tactics represent the marketing strategies that get translated into actions designed to drive consumer purchasing. While marketing strategy is the big-picture view, sales tactics are the daily actions that fulfil the marketing objectives. For Batik Luxe Creations, it is necessary that sales tactics be effective to close the gap between innovation and consumer adoption, especially as it holds great potential in the premium dessert industry of Malaysia, which is highly competitive.

5.5.1 Tactical Approaches

Made-to-Order System

Batik Luxe Creations implements a made-to-order production system so that each *kek batik* is produced only once an order is received from the customer. This strategy helps in minimising waste and also ensures product quality, which reinforces the brand's positioning as a premium one. In the food industry, consumer satisfaction is largely driven by the perceived freshness and quality of the food items. Batik Luxe Creations differentiates itself from competitors by mass produced items.

Pre-Order Campaigns

Seasonal pre-order campaigns are implemented for each holiday and festive season, which include Hari Raya Aidilfitri, Chinese New Year, and wedding celebrations. Customers are tactically encouraged to place orders in advance, as this enables the firm to estimate demand and streamline production. This strategy not only ensures the firm collects cash from bulk sales but also lowers the level of risk in inventory.

Sampling Strategy

Sampling is an established technique for encouraging trial purchases. Batik Luxe Creations intends to offer samples at universities, cafés, and community events. The Malaysian Retail Association (2023) reports that sampling can boost conversion rates by 35% since consumers are more likely to purchase after interacting with a product. In addition to word-of-mouth promotion, sampling is especially effective in tight-knit communities, including Puncak Alam, where word-of-mouth is likely to circulate.

Upselling and Cross-selling

Encouraging customers to purchase a more expensive package or a larger bundle is called upselling. Cross-selling is when a customer is introduced to other relevant products, such as festive hampers or limited-edition flavours. Both strategies increase the average value of a sale, and by providing more choices tailored to an individual's preferences, they increase customer satisfaction.

5.5.2 Customer Relationship Management (CRM)

CRM is critical for creating and maintaining customer loyalty over time. In strengthening relationships with customers, Batik Luxe Creations uses digital and personal touchpoints for both strategies.

Digital CRM

- WhatsApp Broadcast Lists: Loyal customers receive personalised promotions and updates.
- Instagram Engagement: The company utilises polls, Q&As, and other interactive formats to connect with customers.
- Data Analytics: Based on a customer's purchase behaviour, a company can tailor promotions and recommendations.

Interpersonal CRM

- Customer Service Excellence: Quick, effective responses to customer inquiries and complaints strengthen a company's credibility.
- Personalised Packaging: The inclusion of handwritten notes or customised packaging for certain occasions promotes emotional bonding.
- Feedback Collection: The collection of feedback shows eagerness for self-improvement and an understanding of the customer's needs.

5.5.3 Customer Loyalty Programs

Customer loyalty programs are implemented to foster repeated purchases and develop a deeper bond with the brand. Batik Luxe Creations does several things.

- Referral Discounts: Customers who refer their friends get offered discounts or free items.
- Discounts on Repeat Purchases: Customers who make multiple purchases get loyalty discounts, encouraging them to keep coming back.
- Hampers for Special Occasions: Exclusive hampers are offered to customers during special occasions to reward them and promote the brand.
- Membership Incentives: A membership programme that grants members first access to new flavours, special discounts, and customised offers is proposed.

Program	Incentive	Objective
Referral Rewards	Discounts/free products	Expand customer base
Repeat Purchase Discounts	Price reduction	Encourage loyalty
Seasonal Hampers	Exclusive packaging	Enhance gifting appeal
Membership Program	Priority access	Build long-term relationships

Table 5.8: Loyalty Program Structure

5.5.4 Tactical Integration with Marketing Strategy

Sales tactics can be viewed as actions that are disconnected from the overarching marketing strategy. For instance:

- A made-to-order system is the operationalisation of the product strategy focused on premium quality and freshness.
- Pre-order campaigns align with the promotional strategy during peaks in the sales cycle, such as in festive seasons.
- Sampling contributes to the brand awareness objective of product placement with new customers.
- Upselling and cross-selling are the execution of the pricing strategy to optimise revenue per customer transaction.

Such integration is key to aligning strategic objectives with tactical actions.

5.5.5 Academic Justification

There is considerable academic support for the sales tactics employed by Batik Luxe Creations. Kotler & Keller (2016) explain that tactical execution is the “last mile” in marketing, the point where consumer decisions are affected most. CRM practice is substantiated by Payne and Frow (2005), who argue that customer relationship management is fundamental towards achieving sustainable competitive advantage in the service industry. Loyalty programmes find further support in Reichheld (1996), who concluded that retained customers are more profitable to a firm over time, which underscores the importance of customer retention.

Sales Strategies Overview

To summarise, the sales strategies used by Batik Luxe Creations are thorough and cover a range of strategies, including made-to-order production, pre-order, sampling, upselling and cross-selling, customer relationship management (CRM) and loyalty systems. These strategies aim to maximise customer happiness, secure repeat purchases, and increase margins. Through tactical and strategic alignment, Batik Luxe Creations reinforces its premium positioning with every customer.

5.6 Financial Plan for Marketing

Marketing Budget

Category	Monthly Budget (RM)	Period	Purpose
Social Media Advertising	600	12 months	Paid promotions on Instagram, TikTok, and WhatsApp to increase brand awareness
Influencer Collaborations	330	12 months	Build credibility and expand reach through food bloggers and micro-influencers
Events & Pop-Up Stalls	420	12 months	Participation in festive bazaars, university events, and sampling campaigns
Packaging & Promotions	170	12 months	Premium batik-inspired packaging, flyers, loyalty cards, seasonal hampers
Customer Loyalty Programs	100	12 months	Discounts, referral rewards, and repeat purchase incentives
Total Monthly Budget	1,620	12 months	
Total Annual Budget			RM19,440

Table 5.9: Marketing Budget

Marketing Capital

Category	Monthly Budget (RM)	Period	Purpose
Partners' Contribution	900	12 months	Initial capital invested by partners to fund marketing activities
Retained Earnings	420	12 months	Profits reinvested from sales to sustain ongoing campaigns
External Financing/Grants	300	12 months	SME grants or small loans to support the expansion of marketing reach
Total Monthly Capital	1,620	12 months	
Total Annual Capital			RM19,440

Table 5.10: Marketing Capital

6.0 OPERATIONS

6.1 Development

6.1.1 Business Development

The development of this *kek batik* business involves building it on home-based food operations so as to keep the start-up and operating costs low and create an effective way to manage production efficiently. The goal of the development will be to develop a basic, yet functional operating system that will provide reproducible production quality, as well as a smooth working environment. Developing the business through proper planning of production activities will ensure smooth and timely operation of the business on a daily basis.

6.1.2 Product Development

The process of product development requires the refinement of established recipes and preparation methods for the same cake which is the *kek batik*, so that the cake has uniform taste, texture and visual appearance. Based on customer feedback or production experience both inside and outside the company, the product can continually improve to meet the customer's needs. Quality ingredients help to ensure that the product is reliable for consumers and therefore provides consumers with satisfaction. The main equipment and respective suppliers involved are listed in the table below:

Equipment	Suppliers
Cooking Stove	Lotus Electrical & Home Section
Mixing Bowls and Utensils	Shopee / Lazada Kitchenware Sellers
Cooking Pots	Lotus's Household Goods Section
Refrigerator / Chiller	Senheng / Shopee Official Store
Weighing Scale	Shopee / Lazada Electronics Store
Cake Molds and Baking Trays	Shopee Baking Supply Store
Packaging and Sealing Tools	Lazada Packaging Supplier
Food Storage Containers	Lotus's Kitchen Storage Section

Table 6.1.2: Source of Equipment

6.1.3 Process Workflow for Batik Luxe Creations.

Type of activity	Meaning	Detailed Step Process
Operation	Indicates preparation activity	Receiving raw materials such as chocolate, biscuits, butter, condensed milk, and packaging materials from suppliers before production begins
Inspection	Indicates checking or quality inspection	Inspecting all ingredients to ensure they are fresh, within expiry dates, and meet the required quality standards before use.
Operation	Indicates cooking process	Melting chocolate, butter, and condensed milk using cooking stove and pots to form the chocolate mixture.
Operation	Indicates mixing process	Mixing the melted chocolate mixture with biscuits evenly to ensure consistent taste and texture of the <i>kek batik</i> .
Inspection	Indicates quality control	Checking the mixture consistency and taste to ensure it meets product quality standards before molding.
Operation	Indicates molding and shaping	Pouring the mixture into cake molds or trays and shaping according to product size and design.
Operation	Indicates chilling process	Place the molded <i>kek batik</i> into the refrigerator or chiller to allow it to set properly.
Inspection	Indicates final product inspection	Inspecting the finished <i>kek batik</i> for appearance, firmness, and portion accuracy before packaging.

Operation	Indicates packaging process	Packaging the <i>kek batik</i> using appropriate food-grade packaging materials and sealing tools to maintain freshness.
Storage	Indicates storage activity	Storing packaged products in refrigeration units until delivery or customer pickup.
Transportation	Indicates distribution or delivery	Delivering <i>kek batik</i> to customers or preparing orders for pickup through online platforms and direct sales.

Table 6.1.3: Process Workflow of Batik Luxe Creations

The first step in producing Batik Luxe Creations is to obtain raw materials ingredients which is chocolate, biscuits, butter, condensed milk and packaging are obtained from vendors that can be trusted. Once the raw materials are obtained, they are examined to make sure the raw materials are fresh, fit for human consumption and acceptable in quality.

After the examination, the next phase is to mix the raw materials to form a smooth mixture. To do this, the chocolate, butter and condensed milk are melted to produce a smooth mixture. Then the melted chocolate, butter and condensed milk are mixed with the biscuits to ensure that the final product has the right texture and taste. At this stage of production, final production must be determined by the quality of the mixture and whether it is able to be shaped into a final product meeting production specification.

In the next stage of production after mixing, the mixture is made into shapes using molding and then allowed to cool in a refrigerator which is the cooling process so that it can set properly. The final step after the *kek batik* has chilled like cooled down is to inspect it for both its appearance, how firm it is, and if the portion sizes are accurate.

Lastly, the considered final step in the production of *kek batik* is to package it in a food grade capacity, which helps keep *kek batik* fresh and hygienic. Packaged *kek batik* will then be

stored under refrigeration until they are ready to be sold or delivered to customers, either from a retail location or an online site.

6.2 Production

6.2.1 Production Workflow

Services	Figures
Planned Production Rate Per Day	120 cakes/day
Workers Production Time	8 hours
Workers Standard Production Time Per Unit	15 cakes/hour

Table 6.2.1.1: Manpower Planning of Batik Luxe Creations

Factory	Office
Operating Hours: 8 hours/day	Operating Hours: 8 hours/day
(9.00am - 5.00 pm)	(9.00 am - 5.00 pm)
(1 shift per day)	(1 hour break)
Working Days: 6 days/week	Working Days: 6 days/week
(Tuesday-Sunday)	(Tuesday-Sunday)

Table 6.2.1.2: Company Working Operations

Step	Task	Time (Per Batch)
1	Receive and inspect all raw materials such as biscuits, cocoa powder, butter, milk, and toppings.	10 mins
2	Preparation and weighting of ingredients according to recipe standard	10 mins
3	Cooking process: melting butter, mixing cocoa, milk, sugar, and other ingredients	20 mins
4	Adding biscuits and mixing until evenly	

Table 6.2.1.3: Production Workflow of Batik Luxe Creations

6.2.2 Daily Output Capacity

Output	Capacity
Output per Hour	15 cakes/hour
Output per Day	15 cakes x 8 hours = 120 cakes/day
Output per Month	120 cakes x 24 days = 2,880 cakes/month
Output per Year	2,880 cakes x 12 month = 34,650 cakes/year
Operation Cost	Raw Material Cost + Overhead Cost : (120,960 x 34,560 cakes) + RM191,960 : RM4,180,569,560
Cost per Unit	Total Operation Cost /Total Cakes Produced : RM191,960 / 34,560 cakes : RM5.56 per cake

Table 6.2.2.1 Output Capacity

Batik Luxe Creations practices a made-to-order method of creating their *kek batik* products to guarantee that they will have only the freshest and highest quality *kek batik* available with the least amount of waste. Once a customer places an order with Batik Luxe Creations and confirms it, we will begin the production process for that order. By starting the production process after a customer confirms their order, we can prepare to meet their needs by minimising any excess inventory.

All *kek batik* produced by Batik Luxe Creations uses the same recipe, which ensures that all *kek batik* products will have the same taste, texture, and appearance each time we produce a batch. Measuring ingredients, cooking the chocolate mixture, mixing in the biscuits, moulding, and chilling are all done at the same time, and then we package everything at the end of the production run. Depending on the number of orders, we will take 1 – 2 hours to complete each production run. This production model allows us to meet high volumes of customer demand while producing quality *kek batik* products.

6.3 Facilities

6.3.1 Location of the Business

Located in Hillpark, Puncak Alam, Selangor. Batik Luxe Creations operates its kitchen out of a house. The location was chosen for several reasons, all of which benefit the efficiency and potential for growth of the company. One of the main advantages of a home-based business is that it reduces overhead costs associated with renting commercial space, utilities, and other fixed costs that small and growing companies need to keep low. The kitchen being located in a home also allows for flexibility to adjust production schedules to meet the demands of customers, including high demand periods, promotions or special orders, and late minute requests.

Additionally, Hillpark, Puncak Alam is a well-established urban environment that consists of both residential and commercial areas, creating an environment where it is possible to operate a small food business. There are numerous sources of food products near the location of the business, which means that the business can more easily procure ingredients and packaging materials to ensure that these items are always available for use. This helps minimize delays in producing products as well as reduce the amount of time that customers have to wait for deliveries.

Furthermore, the location is very convenient for customers picking up their orders in person or home delivery and makes it more efficient for local residents to pick up their orders, thereby eliminating costs associated with delivery as well as providing the opportunity for personal contact when collecting the customer's order to enhance the relationship with that customer or strengthen their loyalty.

Moreover, the business owners also have the opportunity to oversee production closely to ensure that hygiene standards are high, that product quality remains consistent and that orders are filled quickly, all benefits provided by a home business location. The environment in Puncak Alam is very family-friendly, which provides local word-of-mouth marketing opportunities and encourages repeat customers from the same community for purchasing dessert products. Local residential area access provides steady demand, while easy access to commercial areas provides opportunities for customers looking for dessert products for their events or offices that are nearby. In summary, the combination of financial and operational factors provides ideal conditions for the continued growth and success of Batik Luxe Creations.

6.3.2 Bakery Shop Layout

Batik Luxe Creations bakery layout is intended to separate customer activities from production operations, while facilitating the efficient flow of operations in addition to providing hygienic control of locations and a pleasant customer experience. The shop layout has two primary sections which is an area for customers (the customer area) and an area where production occurs (the production kitchen).

The customer area is the area in front of the shop. This is where customers can find the front counter, display section and waiting or seating area. The front counter serves as the primary location for customers to place their orders such as make payments and make inquiries. The display counter is in close proximity to the front counter, so that customers can view ready-to-sell *kek batik* items before they choose whether or not to buy them. The waiting area is designed for the comfort of the customers and is organized to promote a smooth flow for customers without obstructing production. This layout helps to provide convenience for customers, eliminates congestion, and improves the efficiency of handling orders including customer self-pickup orders.

The production kitchen area is located behind the front customer area of the baking shop and is restricted to employees only, to ensure that the baking shop is kept hygienic and safe. The kitchen is configured into specific zones in accordance with the production process. The production process commences in the ingredient storage area, with ingredients such as chocolate, biscuits, butter and condensed milk, being stored in a manner that keeps them safe until they are used in a recipe. After an ingredient is retrieved from the ingredient storage area, it is carried to the food preparation area.

Lastly, products go to the cooking and baking area where the cooking and heating process occurs. After being cooked, *kek batik* will go to a chilling and decorating area that allows for the proper cooling time, so that the ingredients can set correctly and their texture is consistent with the design of the product. Once this is complete, they will proceed to the packaging area where they will be hygiene packed and labelled before being sent to the storage area or dispatched for customer collection or delivery.

The overall layout is designed to facilitate an efficient and orderly flow of work from the receipt of raw materials through to the delivery of the finished product. There is a clear separation between customer and kitchen areas, which helps to maintain food hygiene standards and reduce the risk of cross-contamination, while at the same time helping to improve the overall effectiveness of the operation. The well-organised front area is visually appealing and fosters a professional image and positive customer experience, all of which are aligned with the business objectives of Batik Luxe Creations.



Figure 6.3.2.1: Bakery Shop Layout

6.4 Staffing.

6.4.1 Staffing Needs and Key Roles.

Position	Quantity	Main Duties
Stores / Operations Manager	1	<ul style="list-style-type: none"> ● Ensure daily store operations run smoothly. ● Manage inventory using the Point-Of-Sales (POS) system. ● Assign tasks to staff. ● Monitor overall sales performance and customer satisfaction.
Bakers / Production Staff	2	<ul style="list-style-type: none"> ● Bake <i>kek batik</i> following the recipe. ● Maintain consistent taste and presentation. ● Pack orders for store and online sales. ● Follow hygiene and safety standards in the kitchen.
Sales and Customer Service Staff	2	<ul style="list-style-type: none"> ● Serve customers in-store. ● Respond to online inquiries using chatbots or social media. ● Organize delivery of online orders. ● Provide friendly and helpful service to maintain customer loyalty.
Marketing and Social Media Coordinator	1	<ul style="list-style-type: none"> ● Create and post content on TikTok, Instagram and WhatsApp. ● Promote products to attract customers. ● Run simple online campaigns. ● Monitor engagement and feedback to improve marketing strategies.
Finance and Administration Officer	1	<ul style="list-style-type: none"> ● Maintain financial records and sales report. ● Monitor profits and expenses. ● Assist manager in checking business performance. ● Prepare simple reports for decision-making and planning.

Table 6.4.1: Staffing Needs and Key Roles

6.4.2 Employee Type and Sourcing.

Position	Employment Type	Sourcing Method
Store and Operations Manager	Full-time (RM 2,800)	Walk-in applicants, LinkedIn job posting.
Bakers / Production Team	Full-time (RM 2,000)	Refferal from industry friends, culinary interns.
Sales and Customer Service Staff	Part-time (RM 13/hour)	UiTM students, internship program.
Marketing and Social Media Coordinator	Part-time (RM 16/hour)	Freelance platforms, internship program.
Finance and Administration	Full-time (RM 2,200)	Online job portal, walk-in.

Table 6.4.2: Employee Type and Sourcing.

6.4.3 Training and Development.

The Batik Luxe Creations will subject all its staff to a 2-day induction and training programme prior to opening the business. The program has made the employees know the company procedures, keep to the quality and be prepared to serve customers both at the in-store and online.

a) Food Handling and Hygiene.

- Adhere to SOPs in accordance with KKM guidelines.
- Wear masks, hairnets and gloves when preparing food.
- Attend to food safety handling and storage.

b) Customer Service.

- Welcome and treat customer in a friendly manner.
- Deal with negative customers and feedback.
- Make use of the POS system and address online questions.

c) Daily Operations.

- Establish workflow and stations appropriately.
- Adhere to the cleansing schedules and closing procedures.
- Stock audit and waste management.

d) Online Operations and Marketing.

- Process online orders using the POS and guest CRM system.
- Place advertisements in Instagram, TikTok and WhatsApp.
- Track online customer interaction and feedback.

6.5 Equipment.**6.5.1 Operational Equipment.**

Equipment	Quantity	Estimated Cost (RM)	Lease or Purchase	Source
POS, CRM System and Cash Drawer	1	1,500	Purchase	StoreHub
Display Fridge or Cake Show	1	3,000	Purchase	Panasonic
Tables and Chairs	5 set	2,000	Purchase	IKEA
Shelves or Storage Units	3	1,200	Purchase	IKEA
Handheld Order Tablet	2	1,000	Purchase	Samsung
Thermal Printer	1	500	Purchase	Epson
Air Conditioner	2	4,000	Purchase	Daikin
Packaging and Sealing Tools	1 set	200	Purchase	Lazada
Food Storage Containers	20 pieces	400	Purchase	Lotus
Delivery Boxes	20 pieces	300	Purchase	Shopee
Total		RM 14,100		

Table 6.5.1: Operational equipment.

6.6 Supplies

6.6.1 Total Cost Per Unit

Item or Materials	Cost Per Unit (RM)	Cost (Cost Per Unit X RM 100,000)
<i>Kek Batik</i>	25.00	RM 25,000
Packaging Materials	5.00	RM 500,000
Shipping and Delivery Materials	3.00	RM 300,000
Food Handling and Hygiene Supplies	3.50	RM 350,000

Table 6.6.1: Total Cost Per Unit for Batik Luxe Creations (excluding overhead cost and labour cost).

Total Yearly Item and Materials: RM 1,175,000

Cost Per Unit: RM 1,175,000 / RM 100,000

Units: RM 11.175 per unit

6.6.2 Suppliers

Supply Type	Supplier	Location	Reason for Selection
<i>Kek Batik</i> Ingredients	Lotus	Puncak Alam	Fresh ingredients, affordable pricing, easy restocking.
Packaging Materials	Online packaging Supplier	Online (Malaysia)	Cost-effective bulk pricing and consistent quality.
Shipping and Delivery Supplies	Courier Service Provider	Nationwide	Reliable delivery and wide service coverage.
Cleaning Supplies	Mr.DIY	Puncak Alam	Low cost, wide range.

Table 6.6.2: Suppliers Used by Batik Luxe Creations.

7.0 MANAGEMENT TEAM AND COMPANY STRUCTURE

7.1 Legal structure and ownership

Batik Luxe Creations is operated as a business owned and operated by one individual. That is home-based, which implies that the business is managed by one owner. The business structure can be easily managed. The owner is responsible for making all business operating decisions. Moreover, the structure of this business has a centralised management system whereby all the positions in the business answer to the owner. Although the owner of the business assumes all the responsibilities in case of failure, the structure of the business ensures that it can be operated from home.

PARTNER'S NAME	PERCENT OF PARTNERSHIP (%)	CONTRIBUTION (RM)
NUR WARDINATUL NABILA BINTI MD AMRE (Ownership / General Manager)	22	60,000
NUR FARRA ANISA BINTI YUN HANIMI (Operations Manager)	13	40,000
NORHANI NATASYA BINTI NORIZAM (Production / Head Baker Manager)	13	40,000
MOHD SYUKRI BIN ROSLAN (Financial & Administration Manager)	13	40,000
AAMIR MOHAMMAD KHAN BIN IKHBAL KHAN (Marketing Manager)	13	40,000

AIN ZAFIRA BINTI MOHD RASHID (Sales Manager)	13	40,000
MC CARTNEY MAC DONALD NUSIUS (Quality Control & Food Safety Manager)	13	40,000
TOTAL	100%	300,000

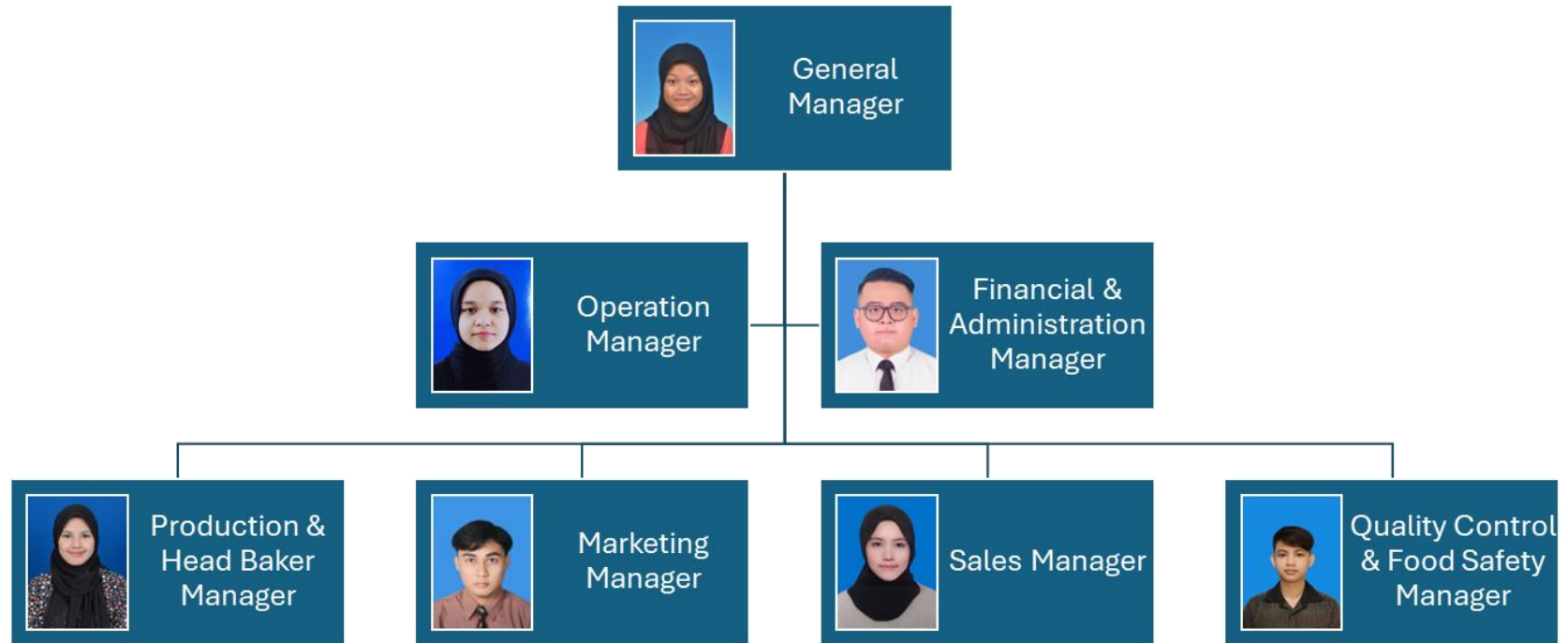
7.2 Top Management Roles and Responsibilities

7.2.1 Manager Roles

POSITION	ROLES AND RESPONSIBILITIES
OWNER / GENERAL MANAGER	<ul style="list-style-type: none"> · Oversee the overall operations of a home-based business · Make important decisions about pricing, menu and business direction · Ensure businesses comply with local regulations and home business regulations
OPERATION MANAGER	<ul style="list-style-type: none"> · Ensure orders are prepared and delivered on time · Controlling inventory of materials, packaging and equipment · Manage daily workflow and production schedule in-house
PRODUCTION / HEAD BAKER MANAGER	<ul style="list-style-type: none"> · Develop and standardise recipes for consistency · Ensure cleanliness and hygiene during food preparation · Responsible for preparing and baking products according to standards
FINANCE MANAGER	<ul style="list-style-type: none"> · Managing daily income and expenses · Manage budgets and cost control for ingredients and packaging · Simple financial record keeping and cash flow tracking

<p>MARKETING MANAGER</p>	<ul style="list-style-type: none"> · Design simple promotions, menus and online posts · Promote the product through social media and word of mouth · Communicate with customers and handle online inquiries
<p>SALES MANAGER</p>	<ul style="list-style-type: none"> · Managing customer orders and confirmations · Track sales performance and customer feedback · Handle pricing, discounts and customer negotiations
<p>QUALITY CONTROL AND FOOD SAFETY MANAGER</p>	<ul style="list-style-type: none"> · Monitor material quality and storage conditions · Ensure proper labelling, packaging and expiration control · Ensure food safety, hygiene and sanitation standards are followed

7.3 Organisational Chart



7.4 Top Management Brief Resume

7.4.1 Owner / General Manager



Name	NUR WARDINATUL NABILA BINTI MD AMRE
Identity Card number	940511-08-7325
Date of Birth	11 May 1992
Marital Status	Married
Address	No. 42, Damansara Utama, 47400 Petaling Jaya, Selangor.
Email Address	Nabilawardinatul@gmail.com
Telephone Number	016-4723511
Academic Qualification	<p>Diploma in International Business Universiti Teknologi MARA (UITM), Shah Alam</p> <p>Bachelor's in Business Administration (Hons) Universiti Kebangsaan Malaysia (UKM), Lingkungan Ilmu, 43600 Bangi, Selangor</p>
Skill	<ol style="list-style-type: none"> 1. Team Leadership 2. Good at communicating in public 3. Strategic thinking
Experience	4 years working as operation manager at Hogan Bakery @ Lion Office Tower, Kuala Lumpur

7.4.2 Operation Manager



Name	NUR FARRA ANISA BINTI YUN HANIMI
Identity Card number	930127-08-8371
Date of Birth	27 January 1995
Martial Status	Single
Address	No. 27, Persiaran Venice Intan 5, Desa Seri Ampang, 31350 Ipoh, Perak.
Email Address	Farrayun@gmail.com
Telephone Number	013-6157248
Academic Qualification	<p>Diploma in Marketing & Advertising</p> <p>Taylor's University, Subang Jaya, Selangor</p> <p>Bachelor of business in International Business & Marketing (Hons), Taylor's University, Subang Jaya, selangor</p>
Skill	<ol style="list-style-type: none"> 1. Effective Public Speaker 2. Adaptivity 3. Attention to detail
Experience	5 years working as a senior professional at Mamee-Double Decker, Subang Jaya, Selangor

7.4.3 Production / Head Baker Manager



Name	NORHANI NATASYA BINTI NORIZAM
Identity Card number	940706-07-5115
Date of Birth	06 July 1994
Martial Status	Married
Address	B-12-3, Pavilion Residences, No. 77, Jalan Raja Chulan, 50200 Kuala Lumpur.
Email Address	Haninatasya07@gmail.com
Telephone Number	016-4690301
Academic Qualification	Bachelor Of Culinary Arts Management (Hons) Berjaya University College, Level 11, Berjaya Times Square, No. 1, Jalan Imbi, 55100 Kuala Lumpur
Skill	1. Customer service & product explanation 2. Teamwork & staff coordination 3. Time management
Experience	1. Awarded "Best Presenter" for a research project on Sustainable Gastronomy. 2. Gold Medalist, Battle of the Chefs, recognised for technical precision and creative plating

7.4.4 Financial and Administration Manager



Name	MOHD SYUKRI BIN ROSLAN
Identity Card number	911030-06-1598
Date of Birth	30 October 1992
Marital Status	Married
Address	No. 15, Jalan Molek 2/4, Taman Molek, 81100 Johor Bahru, Johor.
Email Address	Mdsyuk91@gmail.com
Telephone Number	016-3173692
Academic Qualification	Diploma in Tourism Management Management & Science University (MSU), Subang Jaya, Selangor Bachelor's in Hospitality & Tourism Management (Hons). Management & Science University (MSU), Subang Jaya, Selangor
Skill	1. Decision-Making & Risk Assessment 2. Analytical Thinking & Problem Solving
Experience	5 years working as Customer Support Executive at Teleperformance Malaysia, Pavilion Tower, Kuala Lumpur

7.4.5 Marketing Manager



Name	AAMIR MOHAMMAD KHAN BIN IKHBAL KHAN
Identity Card number	931203-07-8114
Date of Birth	03 December 1993
Martial Status	Married
Address	No. 18, Jalan Kristal 3, Taman Peringgit Jaya, 75400 Melaka.
Email Address	Aamirkhan@gmail.com
Telephone Number	013-8043176
Academic Qualification	Bachelor's in Marketing (Hons) Tunku Abdul Rahman University of Management and Technology (TAR UMT), Jalan Genting Kelang, Setapak, 53300 Kuala Lumpur
Skill	1. Collaborative Leadership 2. Active Listening 3. Creative & Narrative Skills
Experience	Strategic Marketing Professional with 5 years of experience at MYSence Marketing, Jalan Professor Diraja Ungku Aziz, Seksyen 13A, 46400 Petaling Jaya, Selangor.

7.4.6 Sales Manager



Name	AIN ZAFIRA BINTI MOHD RASHID
Identity Card number	950514-08-2123
Date of Birth	14 May 1995
Martial Status	Married
Address	No. 8, Lorong Abbas, Taman Greenview, 11200 Tanjung Bungah, Pulau Pinang.
Email Address	Ainzafira14@gmail.com
Telephone Number	016-5144314
Academic Qualification	Bachelor of Food Science & Technology (BSTM) Universiti Putra Malaysia (UPM), Selangor Darul Ehsan, Malaysia
Skill	1. Critical Thinking 2. Learning Agility 3. Emotional Stability
Experience	2 years working as R&D Executive at T. Hasegawa Flavours Kuala Lumpur Sdn. Bhd 1 year working as Technical Sales Manager at Brenntag Malaysia

7.4.7 Quality Control & Food Safety Manager



Name	MC CARTNEY MAC DONALD NUSIUS
Identity Card number	950624-07-5023
Date of Birth	24 June 1995
Martial Status	Single
Address	No. 55, Jalan Midah Besar, Taman Midah, 56000 Kuala Lumpur.
Email Address	Macmdnusi@gmail.com
Telephone Number	013-6328081
Academic Qualification	<p>Diploma in Information Technology at UNITAR International University, Sungai Petani</p> <p>Bachelor of Business Administration (Hons) at UNITAR International University, Sungai Petani</p>
Skill	<ol style="list-style-type: none"> 1. Visionary Thinking 2. Mentorship 3. Self-Management
Experience	<ol style="list-style-type: none"> 1. MOH Certified Food Handler, fully compliant with Malaysian food safety and hygiene regulations. 2. Working as a customer service representative for 3 years in Pinetree Marina Resort, Iskandar Puteri, Johor

7. 5 External Resources and Service

To ensure the smoothness of Batik Luxe Creation running smoothly, Batik Luxe Creations relies on several external resources and services to support its home-based business operations efficiently. The services, related company and their address and responsibilities are displayed below:

Resources/ Service	Raw Material Supplier
Company	SweetBake Ingredients Sdn. Bhd.
Address	No. 12, Jalan Industri Maju, 43300 Seri Kembangan, Selangor
Responsibilities	Supplying baking ingredients such as chocolate, biscuits, butter and milk with consistent quality and on-time delivery.

Resources/ Service	Packaging Supplier
Company	PackRight Enterprise
Address	Lot 5, Jalan Puchong Utama 3, 47100 Puchong, Selangor
Responsibilities	Providing food-grade packaging materials, including boxes, containers, labels and plastic wrap to ensure product safety and presentation.

Resources/ Service	Delivery & Logistic Service
Company	Lalamove Malaysia
Address	Level 8, Menara UOA Bangsar, No. 5, Jalan Bangsar Utama 1, 59000 Kuala Lumpur
Responsibilities	Handle the delivery of batik cake orders to customers efficiently, ensuring that the products arrive safely and on time.

7.6 Human Resources

Position	Monthly Allowance (RM)	SOCSSO (SKSPS) (1.25%)	Total Monthly Cost (RM)
General Manager	4,500.00	19.40	4,519.40
Operation Manager	3,500.00	19.40	3,519.40
Production Manager	3,500.00	19.40	3,519.40
Finance Manager	3,500.00	19.40	3,519.40
Marketing Manager	3,500.00	19.40	3,519.40
Sales Manager	3,500.00	19.40	3,519.40
QC Manager	3,500.00	19.40	3,519.40
TOTAL	25,500.00	135.80	25,635.80

7.7 Advisory Board

We have formed an advisory board within Batik Luxe Creations comprising four experts with different professional domains that play an imperative role in the retail industry. Strategic advisory assistance from external experts in Food Safety and Regulatory Compliance, Brand Heritage and Creative Arts, SME Business Growth, and Digital Marketing Strategies ensures that our home-based activities continue to stick to the highest standard of corporate excellence through our planned physical retail outlet expansion.

Sector	
Expertise Domain	Food Safety & Regulatory Affairs
Advisor Profile	Ministry of Health (MOH) Officer / Food Technologist
Key Contribution	<ul style="list-style-type: none"> • Support for Halal certification and product shelf life testing • Guidance on home production hygiene standards • Ensure compliance with Malaysian food labelling laws.

Sector	
Expertise Domain	Creative Arts & Luxe Branding
Advisor Profile	Batik Artisan / Branding Consultant
Key Contribution	<ul style="list-style-type: none"> • Protecting the brand's "Luxe" image through premium design • Strategic advice on luxury packaging and aesthetic presentation

Sector	
Expertise Domain	SME Business & Growth Management
Advisor Profile	Business Mentor SME Corp / MARA
Key Contribution	<ul style="list-style-type: none"> • Strategic planning for the transition from home-based to physical outlets • A guide to scaling production and expanding the supply chain • Advice on managing RM300,000 capital and future financing

Sector	
Expertise Domain	Technical & Digital Marketing
Advisor Profile	E-commerce Specialist / Digital Marketer
Key Contribution	<ul style="list-style-type: none"> • Optimise social media sales funnels for premium customers • Advice on data-driven marketing to increase brand awareness • A guide to real-time inventory tracking for online orders

8.0 FINANCIAL PROJECTION

The Financial Projection section outlines the estimated costs, working capital requirements, financing structure, and projected financial performance for Batik Luxe Creations over a period of three years. All projections are designed based on realistic home-based dessert business operations, using conservative assumptions to ensure feasibility and clarity.

8.1 Start-Up Costs

The total start-up cost consists of administrative expenditure, operational equipment, beginning inventory, branding, and pre-operational expenses. Batik Luxe Creations operates from home; therefore, no rental, machinery, or renovation costs are required.

Category	Cost (RM)
Capital Expenditure: Administrative	
Business fixtures & equipment (table, shelves, storage)	800
Capital Expenditure: Operations	
Small equipment (mixer, induction cooker)	450
One-Time Start-Up Expenditure	
Installation of equipment	150
Starting inventory (raw ingredients & packaging)	500
Office supplies	150
Legal & registration fees	100
Advertising for launch	250
Other Pre-Operations Expenditure	
Contingency	200
TOTAL START-UP COSTS	2,700

Table 8.1.1: Start-Up Costs

8.2 Working Capital Requirements (Monthly)

Working capital covers essential monthly operational expenses such as marketing, raw materials, utilities, and small administrative items.

Category	RM	Fixed	Variable
Marketing			
Delivery expenses	60	-	60
Advertising	50	50	-
Administrative			
Utilities	80	80	-
Office supplies	20	20	-
Office maintenance	30	30	-
Operations			
Raw materials (30 units × RM7)	210	-	210
Other Expenditure			
Miscellaneous	50	50	-
TOTAL WORKING CAPITAL (MONTHLY)	500	230	270
Working Capital + 5% Contingency	RM525		

Table 8.2.1: Working Capital (Monthly)

8.3 Start-Up Capital and Financing

The total capital required consists of the start-up cost and one month of working capital with contingency.

Description	Amount (RM)
Start-Up Costs	2,700
Working Capital (1 month + 5%)	551
TOTAL START-UP CAPITAL REQUIRED	3,251

Table 8.3.1: Start-Up Capital Requirement

Financing Structure

Financing Source	Amount (RM)
Equity: Partners' Contribution	2,800
Loan	500
Total Financing	3,300

Table 8.3.2: Financing Structure

Loan Terms:

- Interest Rate: 3% per annum
- Duration: 2 years

8.4 Pro-Forma Cash Flow Statement (3 Years)

Assumptions

- Units sold per month:
 - Year 1: 30 units
 - Year 2: 36 units (+20%)
 - Year 3: 50 units (+40%)

- Selling price: RM25 per unit

- Raw materials cost: RM7 per unit

- Loan repayment: RM250 per year (principal) + interest

Cash Flow Projection

Cash Flow Items	Year 1 (RM)	Year 2 (RM)	Year 3 (RM)
CASH INFLOW			
Share Capital	2,800	-	-
Loan	500	-	-
Cash Sales	9,000	10,800	15,000
Total Cash Inflow	12,300	10,800	15,000
CASH OUTFLOW			
Administrative Expenditure	1,320	1,380	1,440
Marketing Expenditure	1,320	1,500	1,680
Operations (Raw Materials)	2,520	3,024	4,200
Business Registration	100	-	-
Other Pre-Operational Exp.	200	-	-
Fixed Assets Purchase	1,200	-	-
Loan Repayment – Principal	250	250	-
Loan Interest	15	15	-
Total Cash Outflow	6,925	6,169	7,320
CASH SURPLUS	5,375	4,631	7,680
BEGINNING CASH BALANCE	0	5,375	10,006
ENDING CASH BALANCE	5,375	10,006	17,686

Table 8.4: Cash Flow Projection

8.5 Production Cost Pro-Forma Statement

Production Cost Items	Year 1 (RM)	Year 2 (RM)	Year 3 (RM)
Opening Stock	0	50	70
Current Year Purchases	2,520	3,024	4,200
Ending Stock	(50)	(70)	(90)
Raw Materials Used	2,470	2,954	4,110
Carriage Inward	-	-	-
Labour	-	-	-
Depreciation (Equipment)	240	240	240
TOTAL PRODUCTION COST	2,710	3,194	4,350

Table 8.5: Production Cost Statement

8.6 Pro-Forma Income Statement

Description	Year 1 (RM)	Year 2 (RM)	Year 3 (RM)
Sales	9,000	10,800	15,000
Less: Cost of Sales			
Production Cost	2,710	3,194	4,350
Gross Profit	6,290	7,606	10,650
Less: Expenditure			
Administrative Expenditure	1,320	1,380	1,440
Marketing Expenditure	1,320	1,500	1,680
Other Expenditure	200	200	250
Registration & Licensing	100	-	-
Interest on Loan	15	15	-
Total Expenditure	3,155	3,095	3,370
Net Profit Before Tax	3,135	4,511	7,280
Tax	-	-	-
Net Profit After Tax	3,135	4,511	7,280
Accumulated Net Profit	3,135	7,646	14,926

Table 8.6: Income Statement Projection

8.7 Pro-Forma Balance Sheet

Assets	Year 1 (RM)	Year 2 (RM)	Year 3 (RM)
Fixed Assets			
Equipment (Net Book Value)	960	720	480
Current Assets			
Raw Materials Inventory	50	70	90
Finished Goods Inventory	0	0	0
Cash Balance	5,375	10,006	17,686
Total Current Assets	5,425	10,076	17,776
TOTAL ASSETS	6,385	10,796	18,256

Equity & Liabilities	Year 1 (RM)	Year 2 (RM)	Year 3 (RM)
Equity			
Share Capital	2,800	2,800	2,800
Retained Earnings	3,135	7,646	14,926
Total Equity	5,935	10,446	17,726
Liabilities			
Loan Balance	250	0	0
TOTAL EQUITY & LIABILITIES	6,185	10,446	17,726

Table 8.7: Balance Sheet Projection

9.0 PROJECT MILESTONES

SECTION	ACTIVITY	DURATION/DEADLINE
Business Planning and Concept Development	<ul style="list-style-type: none"> ● Finalising the business idea and product concept ● Defining the vision, mission, and long-term goals ● Identifying the value proposition of Batik Luxe Creations ● Determining the target market and customer profile ● Assigning preliminary roles among group members 	2 weeks
Market Research and Industry Analysis	<ul style="list-style-type: none"> ● Industry overview and market potential analysis ● Identification of customer demand trends ● Competitor analysis and benchmarking ● Evaluation of industry opportunities and threats 	3 weeks
Product Development and Testing	<ul style="list-style-type: none"> ● Recipe formulation and testing ● Selection of high-quality ingredients ● Determination of portion sizes and pricing suitability ● Shelf-life and storage testing ● Product presentation and aesthetic evaluation 	4 weeks

SECTION	ACTIVITY	DURATION/DEADLINE
Branding, Packaging, and Brand Identity Development	<ul style="list-style-type: none"> ● Development of brand name, logo, and tagline ● Design of premium batik-inspired packaging ● Selection of colour themes and typography ● Establishment of brand tone and messaging ● Alignment of brand identity across all platforms 	3 weeks
Operations and Production Planning	<ul style="list-style-type: none"> ● Establishment of production workflow ● Development of standard operating procedures ● Procurement of equipment and tools ● Supplier selection and relationship building ● Implementation of hygiene and food safety standards 	3 weeks
Costing, Pricing, and Financial Preparation	<ul style="list-style-type: none"> ● Calculation of production and operating costs ● Determination of pricing strategy ● Estimation of profit margins ● Preparation of financial projections ● Budget allocation for marketing and operations 	2 weeks

SECTION	ACTIVITY	DURATION/DEADLINE
Marketing Strategy Implementation	<ul style="list-style-type: none"> ● Launch of social media marketing campaigns ● Content creation for Instagram, TikTok, and WhatsApp ● Influencer and micro-blogger collaborations ● Promotional offers and bundle deals ● Customer engagement and feedback collection 	4 weeks
Sales Launch and Distribution	<ul style="list-style-type: none"> ● Launch of sales operations ● Order management and customer communication ● Delivery and pickup coordination ● Monitoring sales performance ● Managing customer satisfaction 	2 weeks
Performance Evaluation and Continuous Improvement	<ul style="list-style-type: none"> ● Sales and financial performance review ● Customer feedback analysis ● Identification of operational challenges ● Product and service improvement initiatives ● Planning for future expansion 	4 weeks
Long-Term Business Outlook	<ul style="list-style-type: none"> ● Deciding the future plans ● Increase production capacity ● Introducing new flavours ● Expanding market reach 	Ongoing

9.1 Business Planning and Concept Development

Business planning is an important precursor to action in new ventures. By helping firm founders make decisions, balance resource supply and demand, and turn abstract goals into concrete operational steps, business planning reduces the likelihood of venture disbanding and accelerates product development and venture organising activity. – Delmar and Shane (2003, p. 1165). The key components of business planning are executive summary, market research, goals and objectives, strategic plan, and financial plan.

While concept development is the customer-focused process of identifying needs and challenges, then generating, testing and refining ideas to resolve them, generally with a product, service or strategy (Tsentserensky, 2025). With a clear view of business plan and concept development, it can help improve decision-making, enhance risk mitigation, increase sustainability and profitability, attract investors, and lastly, adaptability.

The first milestone focuses on the core that defines the Batik Luxe Creations business. This business chooses to position itself as a unique homemade *kek batik* brand that mingles traditional flavours with a modern and luxurious touch. Hence, during this milestone, the business has decided the core product, set the vision, mission, and objectives, chose the target market and customer profile, and also assigned the basic roles among group members. Therefore, these are what will define and guide the business to what it does and becomes.

9.2 Market Research and Industry Analysis

Market research is the systematic process of collecting, analysing, and interpreting data about a specific market, including information about the target audience, competitors, and overall industry trends. It aims to provide actionable clues that can lead to business strategies and reduce risk (Alam, 2025). The key aspects in market research are data collection, market size and demand, competitive analysis, and consumer insights.

Next, according to Sudarshan Somanathan (2025), industry analysis is the process of examining and evaluating the dynamics, trends, and competitive forces within a specific industry or market sector. It involves a comprehensive assessment of the factors that impact the performance and prospects of businesses operating within that industry. Industry analysis serves as a vital tool for businesses and decision-makers to gain a deep understanding of the environment in which they operate. The aspects that need to be focused on during industry

analysis are market size and growth, competitive landscape, regulatory environment, and technological trends.

In this second milestone, a process of analysing the industry of desserts and bakery to study the feasibility of the business. The findings during the process will help Batik Luxe Creations identify the opportunities and possible challenges within the market while finding ways to compete. This includes analysing industry overview and market potential analysis, identifying customer demand trends, evaluating industry opportunities and threats.

9.3 Product Development and Testing

Product testing is a method of analysing a product concept, feature or functionality to determine how potential customers may use or react to the product. It's a common part of software development, though many companies use this type of testing to create and market products effectively to consumers. The testing process typically begins with a question to be answered, such as whether users may use a new feature on a mobile application. The product team then develops a hypothesis and tests their theory by using one or several testing methods (Indeed Editorial Team, 2025). Not only that, but product testing is important to gain insights, improve products, save time, and achieve business goals.

Therefore, this third milestone focuses on developing, refining and standardising the *kek batik* products from Batik Luxe Creations. Product development is an important stage where product consistency and quality directly affect customer satisfaction. Not only that, during this stage, Batik Luxe Creations also developed several new signature products to cater to customers' preferences while ensuring the brand's image. The key activities in this milestone are recipe formulation and testing, selecting high-quality ingredients, determining the portion sizes and pricing suitability, testing storage and shelf-life, and evaluating product presentation and aesthetic.

9.4 Branding, Packaging, and Brand Identity Development

Branding is the process of creating a unique identity for a business that resonates with the target audience. Branding is a critical aspect for business because branding makes a brand stand out from the crowd, builds trust and credibility, bonds emotionally, and helps with marketing (American Marketing Association, 2025). Next, according to Dillon (2024), packaging is a customer-facing extension of a company's brand. It conveys important messages

about the company and how it wants to be perceived. A product with a well-designed package may stand out on the shelf and leave a lasting impression on customers.

The fourth milestone is when Batik Luxe Creations designs its branding and packaging to make the brand different from its competitors. A strong and consistent brand identity will reflect the concept of the brand. Moreover, an attractive visual appeal is important to enhance social media marketing and gifting potential. The key activities during this milestone are developing brand name, logo, and tagline, designing premium batik-inspired packaging, selecting colour themes and typography, establishing brand tone and messaging, and lastly, aligning brand identity across all platforms.

9.5 Operations and Production Planning

Operational planning is the process of turning a strategic plan into a clear, actionable roadmap. It involves outlining the specific tasks, timelines, resources, and responsibilities needed to achieve organisational goals (*Operational Planning*, n.d.). Operational planning is important to improve communication, increase efficiency, reduce risk, enhance decision-making, and improve accountability.

Production planning is the process of deciding how a product or service will be manufactured before the manufacturing process begins. In other words, it's a plan to manage supply chain, raw materials, employees and the physical space where the manufacturing process occurs (Landau, 2025). It is important for efficiency, resource management, meeting customer demand, and flexibility. The key steps in product planning are demand forecasting, capacity planning, resource allocation, production scheduling, and lastly, monitoring and adjustment.

This fifth milestone is Batik Luxe Creations plans the operational and production processes to ensure efficiency, consistency, and food safety. This brand uses a home-based, made-to-order production model to maintain freshness and minimise waste. Several standard operating procedures (SOPs) were made to ensure consistency during operating and production planning. The key activities during this milestone are establishing production workflow, developing SOPs, procuring equipment and tools, selecting suppliers and relationship building, and lastly, implementing hygiene and food safety standards. Hence, this milestone is to make sure the operation runs smoothly and meets the quality expectations.

9.6 Costing, Pricing, and Financial Preparation

The Institute of Cost and Management Accountants (ICMA) defines costing as the technique and process of ascertaining costs. Costing is any system for assigning costs to an element of a business. Costing is typically used to develop costs for customers, distribution channels, employees, geographic regions, products, product lines, processes, subsidiaries, and entire companies (Bragg, 2025).

Pricing is the process of determining what a business will receive in exchange for its products. Pricing is based on factors like total cost, marketplace, competition, market condition, and quality of product. Pricing is a fundamental aspect of the four Ps of the marketing mix. The other three aspects are product, promotion, and place. Price is the only revenue-generating element amongst the four Ps, the rest being cost centres (*MODULE 1: COSTING AND PRICING – IncubateMe, n.d.*).

Financial preparation includes preparing financial statements, budgeting, and forecasting. It helps in assessing the financial health of the business and making informed decisions. The process of financial preparations involves inventorying finances, tracking spending, setting financial goals, creating a budget, preparing financial statements, and lastly reviewing and adjusting (*A Beginner'S Guide to Financial Planning, 2025*).

Therefore, in this milestone, Batik Luxe Creations creates a financial preparation to make sure the sustainability by focusing on calculating costs, setting appropriate pricing, and aligning financial projections with business goals. Not only that, but this brand also adopts a value-based pricing strategy to show the premium nature while remaining competitive in the market. To achieve this, Batik Luxe Creations has been calculating the production and operating cost, determining the pricing strategy, estimating the profit margins, preparing the financial projections and also allocating budget for marketing and operations.

9.7 Marketing Strategy Implementation

A marketing implementation plan is a process of taking action on tasks, projects, strategies and plans for marketing, advertising and sales. Because execution is often a key factor in a successful marketing strategy, an implementation plan helps make sure each step meets or exceeds goals or reveals any issues to correct quickly. While a marketing plan is an

overall look at what you want to achieve, a marketing implementation plan outlines the exact steps and actions to get there. The main purposes of it are creating clear deadlines, offering guidance, and providing ownership and accountability (Indeed Editorial Team, 2025).

This milestone is to execute the marketing activities aimed at widening the brand awareness, attracting customers, and driving sales. Batik Luxe Creations is really focusing on digital marketing due to its cost-effectiveness and following the trends. This milestone also includes key activities such as launching social media marketing campaigns, creating media content, collaborating with influencers and micro-bloggers, offering promotional and bundle deals, and lastly, collecting customer engagement and feedback. This milestone is important to establish a strong online presence and customer base for Batik Luxe Creations.

9.8 Sales Launch and Distribution

Sales and Distribution Management is a vital component of business operations that revolves around the systematic control and coordination of activities related to selling products or services and ensuring their efficient delivery to customers. One of the primary objectives of Sales and Distribution Management is to streamline the sales process, ensuring that products or services are available to customers when and where they are needed. This involves setting clear sales targets, devising strategies to achieve them, and implementing mechanisms to check and improve sales team performance (Tewari, 2025).

This milestone shows the official entry of Batik Luxe Creations into the market. Sales are conducted through direct-to-consumer channels, including social media orders, delivery services, and event-based sales, while a made-to-order system is established to ensure product freshness and quality while allowing flexible production planning. During this milestone, Batik Luxe Creations is overseeing the launch of the sales operation, order management, customer communication, delivery and pickup coordination, sales performance and customer satisfaction. This milestone is mainly for planning efforts into revenue generation.

9.9 Performance Evaluation and Continuous Improvement

Performance evaluations are an important tool for ensuring continuous improvement within Batik Luxe Creations. It needs feedback, setting goals, and offering support. This brand can help staff reach their full potential and drive overall success. This milestone is important for setting clear goals, gaining regular feedback and reviewing performance. During this milestone, Batik Luxe Creations has been reviewing sales and financial performance, analysing customer feedback, identifying operational challenges, creating improvement initiatives for product and service, and also planning for future expansion. Hence, this milestone is basically focusing on business performance evaluation and finding ways to improve so Batik Luxe Creations can have long-term sustainability and growth of the business.

9.10 Long-Term Business Outlook

This last milestone is solely for Batik Luxe Creations, reflecting itself in the long-term direction. By doing so, this brand needs to adapt and find ways to become innovative and inventive. Some research and development have to be done so this brand can stay in the market for a long time. Future plans also include expanding product variety, increasing production capacity, and entering new markets. Not only that, improvements in its operation and production are also needed to maximise the revenue and minimise the cost without compromising the products' quality by identifying any phases that could be more efficient.

10.0 CONCLUSION

To sum up, the business plan has established that Batik Luxe Creations is a good prospect to succeed as a high-end home-based dessert company in the Malaysian food and beverage sector. The traditional *kek batik* is combined with the new flavours and the appealing presentation, along with the availability of the same quality consistently, which puts the business in the right position to match the changing taste of the consumers who are inclined towards homemade and culturally oriented desserts.

The above comprehensive analysis of the industry and the market, operations, management and financial projections points out the viability and sustainability of the business. Batik Luxe Creations experiences low operational expenses, digital marketing initiatives, and a cohesive management team, which facilitates effective decisions and business expansion.

Moreover, the financial forecasts show that there will be positive cash flow and profitability within the anticipated three years, which shows good financial planning and that the assumptions are realistic. Batik Luxe Creations can increase its market share and build a strong brand image in the future with continuous quality improvement, a good relationship with customers, and efficiency in cost control.

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12.0 APPENDICES

Appendix A: Resumes of the top management team members.

7.4.1 Owner / General Manager.



Name	NUR WARDINATUL NABILA BINTI MD AMRE
Identity Card number	940511-08-7325
Date of Birth	11 May 1992
Marital Status	Married
Address	No. 42, Damansara Utama, 47400 Petaling Jaya, Selangor.
Email Address	Nabilawardinatul@gmail.com
Telephone Number	016-4723511
Academic Qualification	Diploma in International Business Universiti Teknologi MARA (UITM), Shah Alam Bachelor's in Business Administration (Hons) Universiti Kebangsaan Malaysia (UKM), Lingkungan Ilmu, 43600 Bangi, Selangor
Skill	1. Team Leadership 2. Good at communicating in public 3. Strategic thinking
Experience	4 years working as operation manager at Hogan Bakery @ Lion Office Tower, Kuala Lumpur

7.4.2 Operation Manager



Name	NUR FARRA ANISA BINTI YUN HANIMI
Identity Card number	930127-08-8371
Date of Birth	27 January 1995
Martial Status	Single
Address	No. 27, Persiaran Venice Intan 5, Desa Seri Ampang, 31350 Ipoh, Perak.
Email Address	Farrayun@gmail.com
Telephone Number	013-6157248
Academic Qualification	Diploma in Marketing & Advertising Taylor's University, Subang Jaya, Selangor Bachelor of business in International Business & Marketing (Hons), Taylor's University, Subang Jaya, selangor
Skill	1. Effective Public Speaker 2. Adaptivity 3. Attention to detail
Experience	5 years working as a senior professional at Mamee-Double Decker, Subang Jaya, Selangor

7.4.3 Production / Head Baker Manager.



Name	NORHANI NATASYA BINTI NORIZAM
Identity Card number	940706-07-5115
Date of Birth	06 July 1994
Marital Status	Married
Address	B-12-3, Pavilion Residences, No. 77, Jalan Raja Chulan, 50200 Kuala Lumpur.
Email Address	Haninatasva07@gmail.com
Telephone Number	016-4690301
Academic Qualification	Bachelor Of Culinary Arts Management (Hons) Berjaya University College, Level 11, Berjaya Times Square, No. 1, Jalan Imbi, 55100 Kuala Lumpur
Skill	1. Customer service & product explanation 2. Teamwork & staff coordination 3. Time management
Experience	1. Awarded “Best Presenter” for a research project on Sustainable Gastronomy. 2. Gold Medalist, Battle of the Chefs, recognised for technical precision and creative plating

7.4.4 Financial and Administration Manager.

Name	MOHD SYUKRI BIN ROSLAN
Identity Card number	911030-06-1598
Date of Birth	30 October 1992
Martial Status	Married
Address	No. 15, Jalan Molek 2/4, Taman Molek, 81100 Johor Bahru, Johor.
Email Address	<u>Mdsyuk91@gmail.com</u>
Telephone Number	016-3173692
Academic Qualification	Diploma in Tourism Management Management & Science University (MSU), Subang Jaya, Selangor Bachelor's in Hospitality & Tourism Management (Hons). Management & Science University (MSU), Subang Jaya, Selangor
Skill	1. Decision-Making & Risk Assessment 2. Analytical Thinking & Problem Solving
Experience	5 years working as Customer Support Executive at Teleperformance Malaysia, Pavilion Tower, Kuala Lumpur

7.4.5 Marketing Manager.



Name	AAMIR MOHAMMAD KHAN BIN IKHBAL KHAN
Identity Card number	931203-07-8114
Date of Birth	03 December 1993
Martial Status	Married
Address	No. 18, Jalan Kristal 3, Taman Peringgit Jaya, 75400 Melaka.
Email Address	Aamirkhan@gmail.com
Telephone Number	013-8043176
Academic Qualification	Bachelor's in Marketing (Hons) Tunku Abdul Rahman University of Management and Technology (TAR UMT), Jalan Genting Kelang, Setapak, 53300 Kuala Lumpur
Skill	1. Collaborative Leadership 2. Active Listening 3. Creative & Narrative Skills
Experience	Strategic Marketing Professional with 5 years of experience at MYSence Marketing, Jalan Professor Diraja Ungku Aziz, Seksyen 13A, 46400 Petaling Jaya, Selangor.

7.4.6 Sales Manager.

Name	AIN ZAFIRA BINTI MOHD RASHID
Identity Card number	950514-08-2123
Date of Birth	14 May 1995
Martial Status	Married
Address	No. 8, Lorong Abbas, Taman Greenview, 11200 Tanjung Bungah, Pulau Pinang.
Email Address	Ainzafira14@gmail.com
Telephone Number	016-5144314
Academic Qualification	Bachelor of Food Science & Technology (BSTM) Universiti Putra Malaysia (UPM), Selangor Darul Ehsan, Malaysia
Skill	1. Critical Thinking 2. Learning Agility 3. Emotional Stability
Experience	2 years working as R&D Executive at T. Hasegawa Flavours Kuala Lumpur Sdn. Bhd 1 year working as Technical Sales Manager at Brenntag Malaysia

7.4.7 Quality Control & Food Safety Manager.



Name	MC CARTNEY MAC DONALD NUSIUS
Identity Card number	950624-07-5023
Date of Birth	24 June 1995
Martial Status	Single
Address	No. 55, Jalan Midah Besar, Taman Midah, 56000 Kuala Lumpur.
Email Address	Macmdnusi@gmail.com
Telephone Number	013-6328081
Academic Qualification	Diploma in Information Technology at UNITAR International University, Sungai Petani Bachelor of Business Administration (Hons) at UNITAR International University, Sungai Petani
Skill	1. Visionary Thinking 2. Mentorship 3. Self-Management
Experience	1. MOH Certified Food Handler, fully compliant with Malaysian food safety and hygiene regulations. 2. Working as a customer service representative for 3 years in Pinetree Marina Resort, Iskandar Puteri, Johor

Appendix B: Product Images of Batik Luxe Creations.



Figure 2.1.1: Logo of Batik Luxe Creations.



Figure 4.1.1: Honey Butter Batik



Figure 4.1.2 Mozzarella Cream Cheese Batik



Figure 4.1.3 Cinnamon Spice Batik



Figure 4.1.4 Tropical Twist Batik



Figure 6.3.2.1: Bakery Shop Layout

Appendix C: All About Charts and Diagrams.

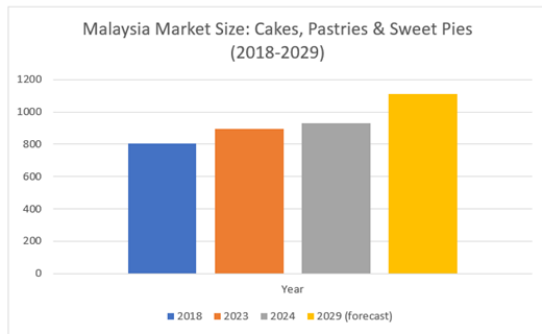


Figure 2.0: Diagram of Malaysia Market Size about Cakes, Pastries & Sweet Pies (2018-2029)



Figure 5.2.1: Malaysian Dessert Market Growth (2018-2019)

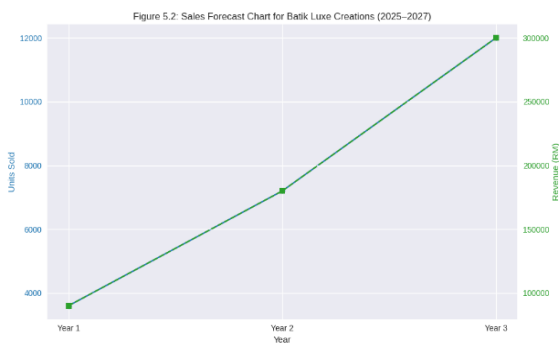


Figure 5.2.2: Sales Forecast Charts for Batik Luxe Creations (2025-2027)

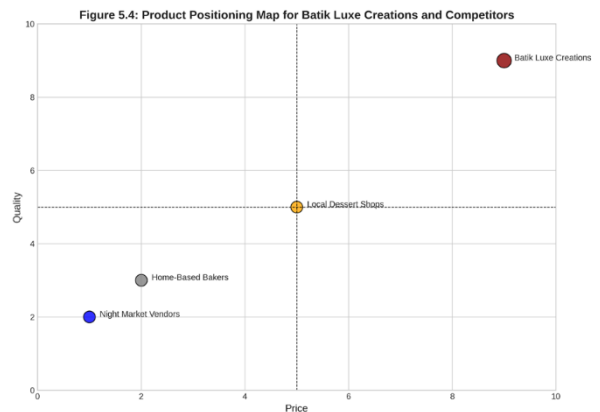


Figure 5.4: Product Positioning Maps

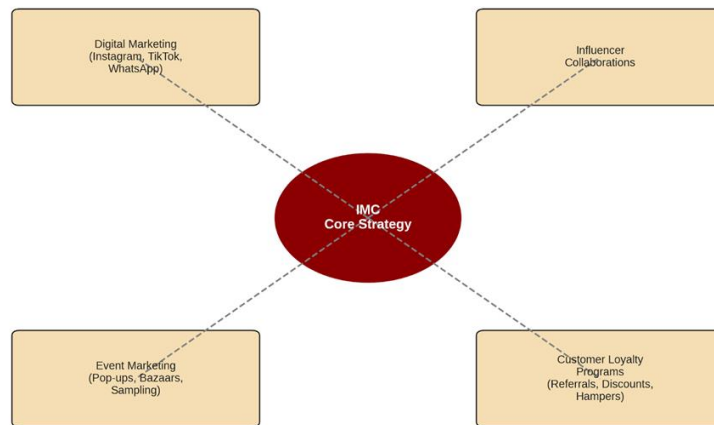


Figure 5.5: IMC Framework for Batik Luxe Creations

<p style="text-align: center;">Strengths</p> <ul style="list-style-type: none"> - Innovative flavors - Premium packaging - Digital marketing expertise - Quality assurance 	<p style="text-align: center;">Weaknesses</p> <ul style="list-style-type: none"> - Limited production capacity - Higher price point - Reliance on social media
<p style="text-align: center;">Opportunities</p> <ul style="list-style-type: none"> - Growing demand - Café/event expansion - Eco-friendly packaging - Tourism market 	<p style="text-align: center;">Threats</p> <ul style="list-style-type: none"> - Intense competition - Rising raw material costs - Price sensitivity - Regulatory challenges

Figure 5.3: SWOT Matrix for Batik Luxe Creations

Appendix D: Projected financial statements: cash flow, profit & loss, and balance sheets.

Cash Flow Items	Year 1 (RM)	Year 2 (RM)	Year 3 (RM)
CASH INFLOW			
Share Capital	2,800	-	-
Loan	500	-	-
Cash Sales	9,000	10,800	15,000
Total Cash Inflow	12,300	10,800	15,000
CASH OUTFLOW			
Administrative Expenditure	1,320	1,380	1,440
Marketing Expenditure	1,320	1,500	1,680
Operations (Raw Materials)	2,520	3,024	4,200
Business Registration	100	-	-
Other Pre-Operational Exp.	200	-	-
Fixed Assets Purchase	1,200	-	-
Loan Repayment – Principal	250	250	-
Loan Interest	15	15	-
Total Cash Outflow	6,925	6,169	7,320
CASH SURPLUS	5,375	4,631	7,680
BEGINNING CASH BALANCE	0	5,375	10,006
ENDING CASH BALANCE	5,375	10,006	17,686

Table 8.4: Cash Flow Projection

Description	Year 1 (RM)	Year 2 (RM)	Year 3 (RM)
Sales	9,000	10,800	15,000
Less: Cost of Sales			
Production Cost	2,710	3,194	4,350
Gross Profit	6,290	7,606	10,650
Less: Expenditure			
Administrative Expenditure	1,320	1,380	1,440
Marketing Expenditure	1,320	1,500	1,680
Other Expenditure	200	200	250
Registration & Licensing	100	-	-
Interest on Loan	15	15	-
Total Expenditure	3,155	3,095	3,370
Net Profit Before Tax	3,135	4,511	7,280
Tax	-	-	-
Net Profit After Tax	3,135	4,511	7,280
Accumulated Net Profit	3,135	7,646	14,926

Table 8.6: Income Statement Projection

Assets	Year 1 (RM)	Year 2 (RM)	Year 3 (RM)
Fixed Assets			
Equipment (Net Book Value)	960	720	480
Current Assets			
Raw Materials Inventory	50	70	90
Finished Goods Inventory	0	0	0
Cash Balance	5,375	10,006	17,686
Total Current Assets	5,425	10,076	17,776
TOTAL ASSETS	6,385	10,796	18,256

Equity & Liabilities	Year 1 (RM)	Year 2 (RM)	Year 3 (RM)
Equity			
Share Capital	2,800	2,800	2,800
Retained Earnings	3,135	7,646	14,926
Total Equity	5,935	10,446	17,726
Liabilities			
Loan Balance	250	0	0
TOTAL EQUITY & LIABILITIES	6,185	10,446	17,726

Table 8.7: Balance Sheet Projection