



اَبْنُو سَيِّدِي تَكْنُو لُو كِي مَارَا
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ENT530

FUNDAMENTALS OF ENTREPRENEURSHIP

BUSINESS PLAN

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1.0 INTRODUCTION

1.1 Executive Summary

LittleSteps is a home-based childcare service that loves and takes care of the little ones. If you are a working parent, getting the service would be very beneficial. The service allows you to leave your kids in a very safe, reliable, and loving place. The company is a group of partners that really care about children's health and happiness. They all believe that every child has the right to feel safe, appreciated, and loved. LittleSteps, by bringing a babysitter to the home, is giving the parents the peace of mind that the children are along in the familiar and comfortable environment of their choice when parents are out.

Located in Bandar Hillpark, Puncak Alam, Selangor Darul Ehsan, has established itself as a trustworthy and dependable service and it slowly but surely is moving up to the whole of Selangor. The solid foundations of a structured management system and a team of enthusiastic full-time and part-time caregivers support this growth. The company maintains efficiency, transparency, and reliability throughout its services by applying both manual and digital record-keeping systems. The connection of well-organised management and flexible service delivery enables LittleSteps to be responsive to the changing needs of the modern family.

LittleSteps has a dream to become the best and most trusted childcare service in Selangor, one that can be relied on by families for professionalism, reliability, and tender care. Its purpose is to give families help by introducing babysitting services that are affordable and accommodating, while always prioritising children's safety and well-being. LittleSteps through strong guidance, skilful caregivers, and a customer-centric strategy, not only seeks to expand its business but also to foster worthwhile and enduring relationships with parents and the community based on trust, respect, and kindness.

1.2 Name of Business, Logo and Vision



LittleSteps is a company that caters to families by offering professional babysitting services in an in-home setting. LittleSteps believes in values that include love, trust, and nurturing during the formative years of child development. The name represents the philosophy that every little step that a child takes in life is significant and should be cherished and protected. LittleSteps' vision is to give its highest commitment to helping the parents with safe, reliable, and tailor-made childcare at the comfort of the client's home.

As shown in Figure 1, the official logo of LittleSteps features the silhouettes of two children holding hands, one in pastel blue and the other in soft pink. These colors symbolize companionship, security, and emotional support. Stars and a crescent moon highlight the care extended to the family by the company well into the night, and thus further empower the observation of flexibility in the company's services both day and night. The playful yet balanced rendering of the logo theme expresses warmth, trust, and professionalism, which is child-friendly and reflects the true character of the business.

Taglined "Professional Babysitting," the logo announces LittleSteps' dedication to quality, responsibility, and structured care. Overall, the logo embodies LittleSteps' values of safety, nurture, and reliability. LittleSteps aims to be a known brand in the babysitting industry with a reputation for professionalism and compassion in delivering care excellence for the families and children in Selangor.

1.3 Owner Description

LittleSteps is a childcare service that is locally owned and managed by a passionate group of partners who share a common goal of providing children with safe, reliable, and high-quality care. The management and development of the business are done by each partner, thus making it possible for them to merge their different skills, knowledge, and experiences in the organization's smooth and effective operation.

The owners are in charge of choosing the strategic direction of the company, overseeing the administration, and coordinating the daily operations. Their duties include handling the day-to-day activities, keeping an eye on the staff performance, maintaining the quality of the service, and making sure that both the business and the childcare standards are being followed. On top of this, the owners give a lot of importance to setting up good communication with the parents, the staff, and the service providers because customer trust and satisfaction are the main factors that determine the success of the business.

The partners see their roles as a heavy burden and they always keep a very high level of professionalism. Their ultimate goal is to make LittleSteps a reliable and well-known babysitting service in Selangor, with childcare at the very heart of family needs. The owners think that their successful leadership, teamwork, commitment, and good communication are the core values that will drive the company's growth, reputation, and long-term success.

1.4 Business Location

LittleSteps strategically plant their base at Bandar Hillpark, Puncak Alam, Selangor Darul Ehsan, a fast-growing residential area well-planned at the center of Selangor. This location was chosen for the demographic attraction it brings from both the presence of modern and working families, as well as a family-focused environment. Near the top schools, residential neighborhoods, and essential community facilities, Bandar Hillpark provides a solid ground for professional childcare services.

Puncak Alam serves as the main administrative and coordination hub for availing the daycare services from LittleSteps across the whole state of Selangor. Such a central position would allow the management team to effectively oversee operations, coordinate babysitters, and react quickly to requests for service from different districts. Being positioned within a rapidly developing suburban area also enables the company to remain accessible, flexible, and closely connected to its target market of busy parents.

LittleSteps provides personalized home-based service, unlike the mass-standardized children's centers. Childcare is usually provided by trained and certified babysitters directly in the residence of the client, bringing children into familiar, comfortable, and low-stress environments while daily routines are maintained. Parents highly benefit from this because travel is eliminated every day, and family schedules are disrupted very little.

Indeed, with a strategic location and a very personalized service model, LittleSteps is propelled to achieve its mission of promoting safe, reliable, and high-quality child care services to families throughout Selangor.

2.0 ADMINISTRATION PLAN

2.1 Introduction to the Organisation

LittleSteps aims to provide secure and tranquil in-home babysitting services for families. The organisation supports working parents by supplying personal childcare at the home of the clients so that children may be cared for in a setting that is familiar, comfortable, and safe. With child safety, emotional well-being, and quality of service in mind, LittleSteps hopes to be amongst the most trusted childcare service providers in Selangor.

The company is within a formal operating structure with distinct units for strategic management, operations management, human resources management, and administrative management. The implementation of clear Standard Operating Procedures (SOP) aids in the uniformity of service delivery and babysitter cooperation towards consumer satisfaction. Zowel online, as well as manual records, are kept in the interest of transparency, accuracy, and continuity of business operation.

LittleSteps is operationally headquartered at Bandar Hillpark, Puncak Alam, sidestepping the state of Selangor flexibility with a team of qualified full-time and part-time babysitters. Professionalism, reliability, and flexibility are the means through which LittleSteps attempts to meet the varied childcare needs of the modern family. It is with a dedicated structure, competent personnel, and customer-centred services that LittleSteps is dedicating itself to offer the best childcare solutions to the families that support positive experiences in children's growth and development.

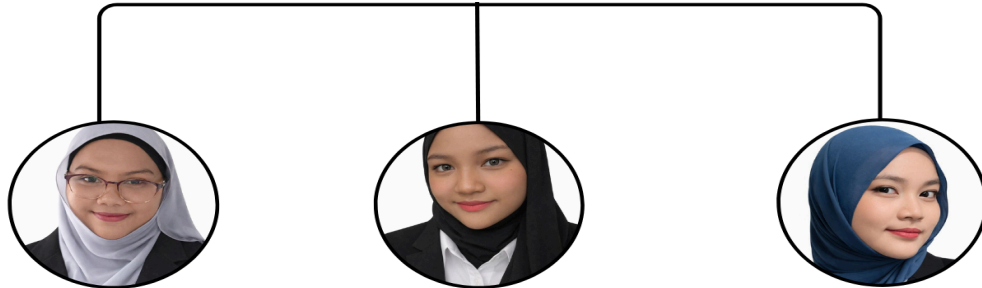
2.2 Organization Chart

ORGANIZATION CHART



**HASNA' KHALILAH BINTI
MOHD YAZID**

Chief Executive Officers
(CEOs)



**NUR FADILAH BINTI
MOHAMMAD ZAIDI**

Human Resource &
Training Manager

**NURUL FARRA FARHANI
BINTI JOHAN**

Finance & Administration
Manager

**AFIQAH BINTI
ROSLAN**

Operations Manager

2.3 Administration Personnel

The administrative and management functions of LittleSteps - Professional Babysitting are effectively handled by a well-structured and capable leadership team to ensure smooth operations and service delivery. Each of the administrative personnel is assigned a specific function within the organization, and this enables the business to run efficiently while upholding high standards of professionalism in the quality of childcare.

Chief Executive Officers (CEOs) offer a broad leadership role within the organization, and their being in charge of strategic decision making for the company involves business planning, making key management decisions, and ensuring the achievement of organizational vision and missions. The other functions of the CEO include monitoring overall performance, as well as maintaining good relationships with key stakeholders, partners, and clients.

The Operations Manager runs on a day-to-day basis the operational activities of LittleSteps, such as scheduling babysitters, coordinating requests for service, and monitoring service quality. The Operations Manager will efficiently deliver babysitting services throughout Selangor, address operational problems, and maintain the standards of service at LittleSteps.

The Human Resource & Importantly, Training Manager will recruit qualified babysitters, manage staff welfare, and organize childcare skills, safety procedures, and professional conduct training programs. This will ensure all babysitters are competent, well-trained, and compliant with the company policies and standards.

Finance & Administration Manager oversees the financial management of budgeting controls and payroll systems as well as administrative documentation. Also handles record-keeping systems through proper digital documentation and manual backup systems for goal accomplishment, resultant security, and continuity of operations.

Indeed, these administrative fellows provide quite solid leadership, effective coordination, and dependable organizational support to make LittleSteps a childcare service to be perceived as professional, consistent, and trustworthy by families.

2.4 Office Equipment & Supplies

Equipment / Item	Quantity	Estimated Cost (RM)	Lease / Purchase	Source
Laptops (Administration & Scheduling)	2 units	2,000	Purchase	Local IT Stores
Printer & Scanner (All-in-One)	1 unit	400	Purchase	Office Equipment Suppliers
Mobile Phones (Hotline & Coordination)	2 units	800	Purchase	Telecommunications Stores
Office Desks	2 units	400	Purchase	IKEA / Furniture Retailers
Office Chairs	4 units	600	Purchase	IKEA / Furniture Retailers
Filing Cabinets	1 units	300	Purchase	Office Furniture Suppliers
Internet Router & Network Setup	1 set	200	Purchase	Internet Service Providers
Whiteboard & Notice Board	2 units	150	Purchase	Stationery Suppliers
Stationery Set	1 sets	250	Purchase	Bookstores / Office Suppliers
Babysitting Support Kits	15 sets	2,250	Purchase	Childcare & Medical Suppliers
Branded Uniforms for Babysitters	15 sets	1,800	Purchase	Printing / Tailoring Shops
Transportation Bags for Babysitters	15 units	900	Purchase	Retail Stores
Scheduling & HR Management Software	1 system	300	Subscription	Software Providers
TOTAL		11,350		

Most of the items on the inventory list are acquired to reduce operational costs in the long term and to enhance reliability. Digital tools such as scheduling and HR management software assist in effective management of the workforce, while manual equipment and filing systems serve as backups to ensure continuity. Safety kit, uniforms, and transport bags are supplied to every babysitter to keep safety standards, professionalism, and service consistency intact.

2.5 Administrative Budget

The budget for administration of LittleSteps - Professional Babysitting is meticulously planned to ensure efficient management, smooth daily operations, and high-quality service delivery. Such a budget for administration has been dedicated to the basic and necessary administrative expenses like communication, transport, training, office supplies, and digital systems required in managing a workforce of full-time and part-time babysitters. This wise allocation of funds guarantees financial control, operational sustainability, and even service standards.

A fair amount in the budget is devoted to communication and coordination expenses, which include the internet services and mobile data costs, vital for scheduling, client communication, and staff management. Office supplies, printing, and documentation costs are included to provide support for both digital and manual record-keeping systems, ensuring accuracy and continuity of business records.

Additionally, the administrative budget investments in transport and logistics that can help propel babysitters to different locations across Selangor within the reach of clients. Training and miscellaneous expenses are given under this budget to encourage ongoing continuing professional development in childcare practices, safety procedures, and professional conduct. Altogether, the administrative budget is to help this organisation thrive in such a way that's resource-efficient while providing high-quality services.

Item	Estimated Monthly Cost (RM)
Internet & Mobile Data	300
Office Supplies & Stationery	300
Printing & Documentation	150
Software / Digital Systems	250
Transportation & Logistics	1,200
Training & Miscellaneous Expenses	200
Total Estimated Monthly Cost	RM 2,400

3.0 MARKETING PLAN

3.1 Introduction to Marketing

It states that Marketing is the art of identifying customer needs and satisfying them with suitable services at the right price, place, and time. According to Shelby Hunt (1976), the discipline of marketing encompasses a broad conceptual domain that goes beyond just functions such as pricing or distribution and includes the theoretical foundations of marketing activities within organizations and society. Marketing is one of the most important aspects in making a service business such as babysitting gain the customers' trust and credibility in addition to confidence.

LittleSteps Babysitting Services is an enterprise that provides safe, caring, and dependable babysitting services on behalf of parents who need such assistance due to work or any emergent situation. The concrete marketing strategy would create a bridge to correct target markets and forge long-term relationships, thus, achieving sustainable business growth.

3.1.1 Marketing Objectives

1. To introduce LittleSteps Babysitting Services to parents within the residential area
2. To achieve repeat bookings from satisfied customers
3. To increase brand awareness through word-of-mouth and social media.
4. To obtain positive customer feedback and referrals
5. To increase monthly sales revenue by 10% within the first 6 months of operation through consistent service quality and customer retention.

3.2 Service Description

The babysitting service is our hallmark offering as a company. We are committed to delivering safe, dependable, and excellent childcare services to parents and families. Most parents have to juggle demanding work commitments with the responsibility of caring for their children. According to a Pew Research Center (2015) survey, 16% of working parents rely on nannies or babysitters for childcare while at work, with 45% depending on family members as

the primary caregivers. For this reason, our babysitting business was launched to assist parents by presenting flexible and dependable childcare services able to address their daily needs. The service caters to children of different ages, from infants through primary school children, and is designed for both short-term and temporary care. With a priority on children's safety, comfort, and well-being, our babysitting service aims to offer parents peace of mind while children receive appropriate supervision and care in a secure environment.

Service name	LittleSteps Babysitting Services
Type of service	Home-based babysitting
Operating hours	8:00 a.m - 10:00 p.m
Price	RM15 per hour
Service location	Customers' homes
Office location	Hillpark, Puncak Alam
Service features	<ul style="list-style-type: none"> ● Trained and responsible babysitters ● Child-friendly activities (basic learning, storytelling, playtime) Assistance with meals, nap time, and homework ● Safe and hygienic environment . Make this into a sentence
Services benefits	<ul style="list-style-type: none"> ● Provides parents with peace of mind ● Saves time for busy working parents ● Flexible scheduling based on customer needs ● Affordable compared to full-time childcare centres
Service uniqueness	We offer one-on-one or small-group care, flexible and on-demand babysitting, friendly and caring babysitters, and services customized to meet parents' specific requirements.

This business solely focusing on Selangor residents, we dedicate a particular spotlight on Hillpark, Puncak Alam, and its surrounding areas. We specialize in reliable professional babysitting services for families needing their children cared for in their own homes. LittleSteps pretty much enables parents to rest and assure that their little ones will be looked after by trained and responsible babysitters, as demand for increasingly flexible childcare rises. Parents can access our services from the comfort of their home or while at work or running errands, since our one-on-one and small group care services make it flexible and on-demand. The caregivers supervised children and prepared meals, nap time, homework, and educational structures or some form of play activity to ensure each child has a safe and hygienic environment to play with.

It's a great service for the parents because it saves their time, reduces stress, and allows them to organize care as per their needs. What is worth mentioning is that it is a LittleSteps in the warm and friendly caregivers, the service plans customized to the level of care that clients want, and the facilitation of backup caregivers during peak demand or in emergencies. We operate every day of the week, from 8:00 to 10:00, and caregivers work in scheduled shifts to balance their work and personal lives. All booking, scheduling of staff, keeping of records, and communications with customers to ensure smooth operation of service are carried out at the Hillpark administrative office. Bookings could be done either online or via telephone; thus, it is really a simple and convenient process for parents.

3.3 Target Market

By using a strategy called market segmentation it allows LittleSteps to divide the consumer base into groups by defining certain offers like area of living, lifestyle, and childcare needs. The purpose of segmentation is to facilitate the customization of marketing strategies to our ideal customer profile of parents and families most probably in need of home-based childcare services. The proper segmentation enables us to identify our market, classify prospective clients, and provide services that cater directly to their needs, thus increasing satisfaction and loyalty.

Thus with this segmentation, LittleSteps has entered new markets, solves parental challenges with childcare and facilitates maintenance of relationships with customers. A

well-understood target customer gives way to focused communication campaigns demonstrating the unique benefits of our service in demanding ways-the flexible, immediate childcare option that parents are actually seeking.

1. Geography (district, state, coverage area)

LittleSteps offers its services in Selangor, the area that covers residential homes, apartments and condominiums. We chose this area because it's densest populated with families who might require flexible, reliable, home-based childcare services. Our caregivers go directly to the customer homes and make it more convenient and more accessible to parents without visiting a child care center.

2. Demographic (age, household type, family structure)

The primary customers are parents aged between 25-45 years, consisting of dual-income and single-parent families, caring for children aged six months to twelve years. This parent is generally busy balancing work and family and seeks caregivers whom they can trust with a genuine sense of responsibility who can provide high-quality childcare according to their convenience.

3. Psychographic (preferences, lifestyle, priorities)

LittleSteps focuses on the parents who are mainly concerned about child safety as well as flexibility, convenience, and personalised child care arrangement. Such customers are mostly working parents who would require to feel at ease that their children are within a proper and engaging environment. LittleSteps is able to meet the needs of such parents through one-on-one and small-group care, flexible schedules, and customised services for their little ones. Such conveniences and services bring-abundance loyalty and trust.

Age Group	Population in Selangor	% of Total Population	Relevance to LittleSteps	Priority
25-29	747,000	10.4%	Young parents, likely to have infants/toddlers	High
30-34	575,000	8.0%	Prime target, parents with young children	Very High
35-39	490,000	6.8%	Core target, parents with children up to 12 years old	Very High
40-44	411,000	5.7%	Relevant, parents of older toddlers?school children	High
Total 25-44	2,223,000	30.9%	Core target market for home-based childcare	Core Target

3.4 Market Trend and Market Size

Market Trend

Consumer trend analysis examines the factors that influence the demand for a service. Understanding parents' needs, preferences, and childcare challenges is essential in shaping purchasing decisions. The population in Selangor includes a large number of busy working parents, dual-income households, and single parents who often struggle to balance work and family responsibilities. Due to their hectic schedules, these parents are likely to seek reliable, flexible, and home-based babysitting services that ensure their children are safe, engaged, and well cared for, providing convenience and peace of mind.

Market Size

Population in Selngor (people)	7,200,000
Target Market (%)	30.9%
Target Market (people)	2,223,000
Service Price per Hour (RM)	15
Total Market Size (RM)	33,345,000

3.5 Competition

Competitor	Strengths	Weaknesses
Kiddocare	<ul style="list-style-type: none">● Trained sitters● Flexible app booking	<ul style="list-style-type: none">● App dependence● Mixed Reviews
The Sister Inc	<ul style="list-style-type: none">● Personalised small-group care	<ul style="list-style-type: none">● Limited online presence● Less formal Systems
Bandar Saujana Putra Babysitting	<ul style="list-style-type: none">● Community convenience● Trusted locally	<ul style="list-style-type: none">● Lack of formal qualifications?review limited scalability
Little Babysitter HQ	<ul style="list-style-type: none">● Home-based flexibility● Direct contact	<ul style="list-style-type: none">● Unverified quality/reviews● Variable caregiver skills

3.6 Market Share

Khantimirov (2017) defines market share as a performance measure that reflects a company's portion of total sales within a specific market and is widely used to assess competitive position and marketing effectiveness. This academic perspective treats market share as a key metric for evaluating how a company's sales relate to those of competitors. The market

share of a company represents how well the services offered by it are accepted when compared to the services of other babysitting or care providers in the region. Generally, having a larger market share makes it easier for a firm to book more jobs, expand in its operations, and create an entry barrier against new competitors. Providers of home-based childcare benefit the most when the demand rises, especially for those with a larger market share. LittleSteps, being a market leader in home-based babysitting, needs to constantly grow and improve its services in order to hold its place. Market share is the percentage of parents in Selangor who opt for LittleSteps when considering childcare. For example, if 1,000 families in the area require babysitting services and of them, 400 use LittleSteps, it means the business has 40% market share.

Business	Estimated Market Share (%)	Estimated Annual Revenue (RM)
Kiddocare	35%	RM11,670,750
The Sister Inc	10%	RM3,334,500
Bandar Saujana Putra Babysitting	5%	RM1,667,250
Littecure Babysitter HQ	5%	RM1,667,250
Informal/other small local providers	45%	RM15,005,250

The market share after the entrance of LittleSteps into the business

Competitor	Estimated Market Share (%)	Estimated Annual Revenue (RM)
Kiddocare Sdn Bhd	30%	RM5,001,750
LittleSteps	15%	RM10,003,500
The Sister Inc	8%	RM2,667,600
Bandar Saujana Putra Babysitting	4%	RM1,333,800

Littlecare Babysitter HQ	4%	RM1,333,800
Informal/other small local providers	39%	RM12,999,550

3.7 Sales Forecast

Year	Market Share (%)	Total Sales (Hours)	Total Sales (RM)
2025	5%	111,150 hours	RM1,667,250
2026	5% + 3% = 8%	177,840 hours	RM2,667,600
2027	8% + 4% = 12%	266,760 hours	RM4,001,400

Sales Forecast Year 1 (2025)

Months	Sales (RM)
January	130,500
February	125,000
March	135,200
April	132,800
May	138,450
June	145,000
July	138,300
August	140,750
September	136,900
October	138,600
November	152,250
December	152,500
Total	1,667,250

3.8 Marketing Strategy

LittleSteps marketing allows the company to manage and utilize limited resources in the attainment of specific marketing goals. Additionally, it is critical in achieving customer satisfaction against competition in the childcare services industry. LittleSteps advocates customer identification and capture from the viewpoint of parents and families. As a home-based babysitting service, it caters to parents with diverse needs in terms of expectations and childcare solutions. LittleSteps strives to extend beyond primary service provision and into reliable, flexible, and personalised childcare solutions for different families.

Service Strategy

Service name	LittleSteps Babysitting Services
Type of service	Home-based babysitting
Operating hours	8:00 a.m - 10:00 p.m
Price	RM15 per hour
Service location	Customers' homes
Service features	<ul style="list-style-type: none">● Trained and responsible babysitters● Child-friendly activities (basic learning, storytelling, playtime) Assistance with meals, nap time, and homework● Safe and hygienic environment
Services benefits	<ul style="list-style-type: none">● Provides parents with peace of mind● Saves time for busy working parents● Flexible scheduling based on customer needs● Affordable compared to full-time childcare centres
Service uniqueness	We offer one-on-one or small-group care, flexible and on-demand babysitting, friendly and caring babysitters, and services customized to meet parents' specific requirements.

Pricing Strategy

By building trust with parents and achieving the company's objectives, an effective pricing strategy strengthens LittleSteps' position in the childcare market. Pricing plays an important role in shaping customer perceptions, as prices that are too low may be associated with lower service quality, while higher prices often suggest greater value and professionalism. Parents tend to link service quality with price, especially when it involves the safety and care of their children.

To develop a competitive and effective pricing strategy, LittleSteps identifies its value proposition, defines its ideal customer profile and market segments, and conducts user research to understand parents' needs and expectations. Continuous evaluation and testing of pricing strategies help ensure that the service remains affordable while maintaining high standards of care.

The table below presents a comparison of LittleSteps' pricing with other babysitting service providers in Selangor.

Company	Price
LittleSteps	RM15
Kiddocare Sdn Bhd	RM25-RM25
The Sister Inc	RM20-RM30
Bandar Saujana Putra Babysitting	RM12-18
Littlecare Babysitter HQ	RM18-25

Product Strategy

LittleSteps intends to market itself to parents as a professional and trustworthy service. Our logo and service identity would run consistently across all booking platforms, staff uniforms, and service materials, contributing to enhancing brand recognition and credibility. This professional presentation helps parents feel more confident in our services. There is also the

provision of clear service information and child-friendly communication tools as assurances about transparency so that parents are comfortable and confident engaging LittleSteps for their childcare needs.

Distribution strategy

LittleSteps delivers its services directly to customers in order to maintain high standards of service quality and customer satisfaction. All caregivers and staff receive proper training in customer service and professionalism to ensure that parents experience reliable and five-star care. In addition, LittleSteps operates through a central administrative office that manages bookings and caregiver assignments, allowing the service to reach families across Selangor. This approach enables LittleSteps to serve customers in different locations efficiently, ensuring wider service coverage and increased service demand while maintaining consistent quality.

Promotion Strategy

One of the promotions of LittleSteps advertising campaigns is on the advertisement of its babysitting services with posters and visual promotional materials. These materials will be produced as flyers, have banners in the residential area, and will be used for online advertisements on social media platforms. This helps in introducing LittleSteps into the community and improves the awareness of the brand among parents in Selangor.

LittleSteps also goes ahead to actively market its childcare services using social media outlets by creating accounts on different media platforms. These accounts will contain all information related to services offered, parenting advice and tips, and information about caregivers and any current promotions or special offers. Informative and engaging content will be posted to help build trust and draw parents looking for reliable home-based childcare.

In addition to that, there will be signage to boost visibility at strategic points, while potential business cards will be used to communicate easily with parents and book LittleSteps services. The combination of offline and online efforts proves to be effective in outreach and strengthens LittleSteps' hold on the community.

3.9 Marketing Budget

Particulars	Fixed Assets Expenses (RM)	Monthly Expenses (RM)	Other Expenses (RM)	Total (RM)
Fixed Assets				
Office Signage & Branding	500.00	-	-	500.00
Marketing Materials (Banners, Flyers, Business Cards)	600.00	-	-	600.00
Working Capital				
Marketing Staff Salaries, EPF & SOCSO	-	3,000.00	-	3,000.00
Digital Ads & Online Promotions	-	1,000.00	-	1,000.00
Influencer Collaborations	-	800.00	-	800.00
Other Expenditure				
Pre-launch Campaign / Social Media Content	-	-	500.00	500.00
Miscellaneous Marketing Costs	-	-	450.00	450.00
TOTAL (RM)	1,100.00	4,800.00	950.00	-
GRAND TOTAL (RM)				6,850.00

4.0 OPERATION PLAN

4.1 Component of Operating System

The operating system at LittleSteps is designed to facilitate the direct provision of reliable and safe childcare to customers at their homes. Therefore, as a home babysit service, LittleSteps wants to operate on an ethos of service, not production. The chief components of the operating system include inputs, service processes, outputs, and supporting systems.

Key inputs include trained and vetted babysitters, scheduling information, customer requests, and basic childcare materials. These inputs must be well managed for the readiness and quality of service. The service process entails matching babysitters with families against local availability and specific child needs. The operating system output is the provision of professional, vigilant, and trustworthy childcare services to ensure children's safety and well-being. Supporting systems are in place to help maintain the quality of the service offer and customer satisfaction. These include communication platforms, service protocols, supervisory oversight, and feedback mechanisms. A properly structured operating system enhances service reliability and operational efficiency (Slack et al., 2022).

4.2 Process Planning for Manufacturing

The process planning for LittleSteps is aimed at providing consistent, safe, and customer-centered babysitter services for children. The service delivery process commences with the receipt of customer requests for childcare services through telephone calls, messaging applications, or online booking platforms. Customer details such as location, preferred service hours, child's age, and special care requirements are recorded by the administrative team at the office.

After the information is collected, an appropriate babysitter is assigned based on availability, experience, and proximity to the customer's location. This coordination process is managed from the administrative office, where staff also monitor bookings and prepare backup caregivers if needed. Before the service begins, caregivers are briefed on safety protocols, expected duties, and customer preferences.

Following this, the assigned caregiver travels to the customer's home to provide childcare services such as supervising the child, assisting with meals, engaging in educational or structured play, and ensuring a safe environment. In cases of emergency or unforeseen circumstances, backup caregivers may be deployed from the office to ensure service continuity. After the completion of the service, customer feedback is collected to evaluate service quality and identify areas for improvement. This structured process aligns with service management principles that emphasize consistency and customer satisfaction (Heizer, Render, & Munson, 2020).

4.3 Operations Layout

LittleSteps is a childcare program that operates primarily from the homes of customers rather than from a childcare center. While the childcare services are delivered directly at customers' homes, the business maintains a small administrative office located in Hillpark, Puncak Alam. This office functions as the central coordination point for operations and does not serve as a childcare facility.

The operational layout of LittleSteps remains mobile and decentralized in nature. Babysitters are deployed directly to customers' homes across the Selangor area, ensuring convenience for families and eliminating the need for parents to travel. Administrative and managerial tasks such as scheduling, record keeping, communication with clients, babysitter assignment, and the deployment of backup workers are managed through digital platforms and coordinated from the office.

This operational pattern minimizes fixed operational costs while maintaining flexibility in service coverage. By separating service delivery from administrative functions, LittleSteps is able to operate efficiently while ensuring effective coordination and rapid response to customer needs. According to Stevenson (2021), service organizations that adopt mobile or decentralized layouts are able to improve responsiveness and reduce operational costs while maintaining service efficiency.

4.4 Production Planning

Planning for childcare services at LittleSteps starts off with an estimate of how many childcare services might be given on a daily basis based on the number of available babysitters. LittleSteps places emphasis on managing service capacity as opposed to traditional production planning for maintaining quality and safety. The number of daily bookings is restricted so that fatigue does not set in among babysitters and so that every child gets adequate attention.

Demand for services would vary with respect to weekdays, weekends, and peak hours. By employing additional babysitters at times of peak demand and cutting back on their hours in slack times, service supply is matched with service demand. Therefore, the planning of services ensures that LittleSteps is able to maintain a high standard of quality in the care given during busy times while responding competently to customer demands (Slack et al., 2022).

4.5 Material Planning

In planning materials for LittleSteps, the provision of material resources for the babysitters should include all potential childcare and safety materials during the service delivery. Things that may be included are first-aid kits, basic hygiene supplies, age-specific toys, and simple learning tools. Materials are standardized in ensuring their uniformity in services and adherence to safety guidelines.

Regular checks are performed on the materials to ascertain that all items are clean, safe, and in good condition before using them. Proper planning for material helps in the reduction of service breakdowns and also assists in promoting a safe environment for child care. According to WHO (2020), preparing and maintaining the right hygiene practices helps ensure safety and well-being for children.

4.6 Machines and Equipment Planning

Because LittleSteps is a service-based type of business, the machines and equipment needed for the business are minimal. The business needs mobile phones, laptops, and internet access for

communication, scheduling, and administration processes. With these tools, the business can manage booking, communicate with babysitters, and respond to customer inquiries efficiently.

They may be complemented by personal transportation such as motorcycles and cars in commuting to the customer's location. Care and maintenance of all equipment for uninterrupted service delivery Efficient use of technology is valuable for service coordination and customer satisfaction (Heizer et al., 2020).

4.7 Position and Number of Personnel

LittleSteps maintains a lean organizational structure to ensure operational efficiency and flexibility. The organization consists of four key management positions: a Chief Executive Officer (CEO), an Operations Manager, a Human Resource and Training Manager, and a Finance and Administration Manager. These management roles oversee the overall operations, staff coordination, service quality, training, and administrative functions of the business. All managerial and coordination activities are conducted from the administrative office located in Hillpark, Puncak Alam.

In terms of workforce, LittleSteps employs a total of 25 caregivers, comprising 10 full-time and 15 part-time workers. Full-time caregivers provide consistent service coverage, while part-time caregivers offer flexibility during peak demand periods or when backup workers are required. Administrative responsibilities such as booking coordination, caregiver scheduling, record keeping, and deployment of backup caregivers are managed by the operations and administrative team.

Caregivers are the core workforce of LittleSteps and are responsible for providing childcare services in customers' homes. The number of caregivers may be adjusted based on service demand and booking volume. All caregivers are required to undergo basic childcare training and comply with safety and ethical guidelines to ensure the well-being of children. According to UNICEF (2019), trained caregivers play a critical role in ensuring children's safety and healthy development.

4.8 Business and Operation Hour

LittleSteps operates throughout the week to accommodate the varying schedules of parents and families. The standard operating hours for childcare services are generally from 8:00 a.m. to 10:00 p.m., with flexibility based on customer bookings. This allows the business to cater to working parents, shift workers, and families who require evening or weekend babysitting services.

While childcare services are provided according to customer bookings, administrative and coordination activities are managed during standard office hours at the Hillpark, Puncak Alam office. The flexible service hours enhance customer convenience and satisfaction while allowing caregivers to work in scheduled shifts to maintain a healthy work-life balance.

4.9 Overhead Planning

LittleSteps focuses its overhead planning on managing recurring operational costs while maintaining affordability and service quality. As the business does not operate a physical childcare center, its overhead costs remain relatively low. Major overhead expenses include communication costs, internet services, babysitter transportation allowances, marketing expenses, and administrative costs associated with operating the office.

Careful monitoring of these overhead costs ensures financial sustainability and allows the business to allocate resources efficiently. According to Stevenson (2021), effective overhead control is essential for the long-term viability of service-based businesses.

4.10 License, Permit and Regulation

LittleSteps meets all the laws and regulations related to child care and service-related businesses. This business is registered with and recognized by the proper authorities, and babysitters are supposed to meet basic safety and child care standards. Background checks, training, and the child protection guidelines emphasized were meant to ensure the trust and reliability associated with these services.

Compliance with legislation is not just to stay out of the courts, but also brings in self-confidence among customers and safety for children. Every service activity centers on child safety and ethical responsibility (UNICEF, 2019).

4.11 Operation Budget

The workings of LittleSteps are budgeted with allocations for expenses such as wages for babysitters, transport allowances, communication costs, training programs, marketing activities, and other administrative expenses, which are indispensable for efficient operation of a business with due regard to high-quality standards of services offered.

It is through the constant review of the operation budget that the business is able to keep costs under control in anticipation of possible future expansions and remain financially viable. Indeed, proper budgeting contributes to sustenance in quality of service while also aiding in the possible growth of the business (Slack et al., 2022).

5.0 FINANCIAL PLAN

5.1 Introduction To Financial Plan

The financial plan is the central part of the business plan because it gives important details about the financial performance of our business, something that will interest our investors and lenders very highly. The primary purpose here is to demonstrate anticipated growth, profitability, and planned control over expenses and savings in the future. The financial plan is important in guiding their decisions, making efficient use of resources, while keeping the sustainability of the concerned business in mind. A good financial plan allows the company to foresee possible financial problems, plan for investments, and evaluate its progress toward financial goals. A well-organized financial plan should essentially serve as a guide for investment toward anticipated spending on assets or upcoming projects. This section will highlight the start-up costs, working capital requirements, and sales projections to lay a financial groundwork for the business.

5.2 Project Implementation Cost

LittleSteps - Start-Up Cost Table

CATEGORY	ITEM/DESCRIPTION	COST (RM)
Capital Expenditure: Administrative	Office Setup & Interior Improvement (Administrative Use Only)	15,000
	Furniture & Fittings	1,500
	Signage & Branding	1,000
	Business Registration & Licences	1,500
Capital Expenditure: Operations	Caregiving Equipment & Safety Tools	32,400
	Caregiver Kits & Mobile Service Equipment	5,300
	Website & App Development	7,000

Capital Expenditure: Marketing	Digital Marketing & Branding	7,000
Other Pre-Operation Expenditure	Rental & Utilities Deposit	5,000
	Miscellaneous / Contingency	2,500
Total		61,700

5.3 Sources Of Finance

LittleSteps – Working Capital

CATEGORY	ITEM/DESCRIPTION	MONTHLY COST (RM)
Sales & Marketing	Marketing Salaries, EPF, SOCSO	3,000
	Digital Ads & Promotions	1,000
	Influencer Collaborations	800
Administrative	Admin Staff Salaries, EPF, SOCSO	6,500
	Office Stationery	300
	Office Rental	4,000
	General Utilities	400
Operations	Babysitter Salaries, EPF, SOCSO	43,700
	Babysitting Supplies & Safety Kits	2,000
	Transportation & Allowances	2,000
Other Expenditure	Contingencies (5% of total Working Capital)	3,350
Total		73,050

5.4 Sales Projection

The sales forecast for LittleSteps estimates revenue for the babysitting service over the next three years. This helps the business plan performance, manage cash flow, and ensure sustainability. Services are priced at RM15 per hour. In the first month, operations will focus on working parents in Klang Valley, with gradual growth as brand awareness and customer trust increase. First-year revenue is projected at RM1,080,000, averaging RM90,000 per month, sufficient to cover operating expenses and working capital.

YEAR	MONTH	RM
1st Year	January	60,000
	February	65,000
	March	70,000
	April	75,000
	May	80,000
	June	85,000
	July	90,000
	August	95,000
	September	100,000
	October	105,000
	November	110,000
	December	145,000
Total (1st Year)	1,080,000	
2nd Year	(Increased by 3%): RM1,112,400	
3rd Year	(Increased by 5%): RM1,168,020	

5.5 Depreciation Schedule

Depreciation is defined here as the gradual declining value of LittleSteps' long-term assets due to such factors as usage, wear and tear, or obsolescence. It is a pivotal part of financial planning; because it allows the business to account for the depreciating value of an asset, look ahead for future replacements, and provide a more accurate picture of the financial position of the company. The following schedule estimates annual depreciation for start-up assets of the company, including office setup, furniture works, caregiving equipment, and digital tools. Straight-line depreciation allows for an even allocation of asset cost over the expected life of such assets. This methodology clearly states how the expense is allocated, enabling cash flow management and financial accounting.

Asset/Category	Cost (RM)	Useful Life (Years)	Annual Depreciation (RM)	Book Value End of Year 1	Book Value End of Year 2	Book Value End of Year 3
Office Setup & Interior (Admin Only)	15,000	5	3,000	12,000	9,000	6,000
Furniture & Fittings	1,500	5	300	1,200	900	600
Signage & Branding	1,000	3	333	667	334	1
Caregiving Equipment & Safety Tools	32,400	5	6,480	25,920	19,440	12,960
Caregiver Kits & Mobile Equipment	5,300	3	1,767	3,533	1,766	0
Website & App Development	7,000	3	2,333	4,667	2,334	0
Digital Marketing & Branding (Cap.)	7,000	3	2,333	4,667	2,334	0

LittleSteps depreciates its assets in such a way that they represent the gradual loss of value by the expiry of their estimated useful life. For the setup of three offices with their furniture over five years, the annual depreciation for the office setup is RM 3,000, and RM 300 for furniture, and signage and branding have three years with depreciation at RM 333 annually. Depreciation on caregiving equipment is to be made for five years, costing RM 6,480 every year, whereas caregiving kits and mobile service equipment will have depreciation for three years at a cost of RM 1,767 per year. Similarly, the website and app development and capitalized digital marketing will be depreciated into three years, with amounts of RM 2,333 yearly. As for most assets, the amount of depreciation decreases each year on the book value of that asset until it reaches a zero balance at the end of the useful life at which time the financial statements show a realistic valuation of the assets of the company over time."

5.6 Pro-Forma Production Cost Statement

The production cost statement for LittleSteps includes all the estimated costs needed to carry out babysitting services on monthly and annually. Since this is a service-based business, "production costs" cover caregiver wages, supplies, transportation, and related expenses. That way, the business is able to determine an estimate of operation costs to effectively manage its profitability.

Cost Category	Monthly Cost (RM)	Annual Cost (RM)
Babysitter Wages (Full-time & Part-time)	43,700	524,400
Babysitting Supplies & Safety Kits	2,000	24,000
Transportation & Allowances	2,000	24,000
Training & Miscellaneous	4,00	4,800
Total Service Delivery Costs	48,100	577,200

Caregiver wages represent the main costs associated with providing LittleSteps' babysitting services, while other types of costs include supply ones, such as first-aid kits,

hygiene materials, toys, and child-safe equipment. Transportation costs comprise the travel expenses of caregivers reached out by clients from different areas within Selangor, while training and miscellaneous costs go toward continuing skill development and safety updates.

5.7 Pro-Forma Cash Flow Statement (Monthly Estimate)

LittleSteps has prepared monthly assumed cash flow projections on babysitting services cash inflows and cash outflows for operational expenses such as wages, supplies, transportation, marketing, and utilities. For the first few months in which income was lower than expenses, the initial cash balance was needed for running the business. Increased monthly sales through brand awareness would receive much higher inflows than outflows from April, thus giving a positive net cash flow that steadily increases the closing cash balance. The projection is such that the business maintains a sufficient amount of liquidity to carry out monthly operations with the gradual building up of cash reserves for potential future growth or contingencies.

Month	Cash Inflow (Sales, RM)	Cash Outflow (Expenses, RM)	Net Cash Flow (RM)	Closing Cash Balance (RM)
January	60,000	73,050	-13,050	61,650*
February	65,000	73,050	-8,050	53,600
March	70,000	73,050	-3,050	50,550
April	75,000	73,050	1,950	52,500
May	80,000	73,050	6,950	59,450
June	85,000	73,050	11,950	71,400
July	90,000	73,050	16,950	88,350
August	95,000	73,050	21,950	110,300
September	100,000	73,050	26,950	137,250
October	105,000	73,050	31,950	169,200
November	110,000	73,050	36,950	206,150
December	145,000	73,050	71,950	278,100

5.8 Pro-Forma Income Statement (Profit & Loss)

The Pro-Forma Income Statement, or Profit & Loss statement, provides a forecast of LittleSteps' financial performance over the first three years of operations. It summarizes projected revenues, expenses, and net profits, allowing the business to assess profitability, plan resource allocation, and make informed financial decisions. By analyzing these projections, stakeholders can evaluate the company's growth potential and its ability to generate sustainable returns while managing operational costs effectively.

Month	Revenue (RM)	Expenses (RM)	Net Profit (RM)
January	60,000	73,050	-13,050
February	65,000	73,050	-8,050
March	70,000	73,050	-3,050
April	75,000	73,050	1,950
May	80,000	73,050	6,950
June	85,000	73,050	11,950
July	90,000	73,050	16,950
August	95,000	73,050	21,950
September	100,000	73,050	26,950
October	105,000	73,050	31,950
November	110,000	73,050	36,950
December	145,000	73,050	71,950
Total	1,080,000	876,600	203,400

For LittleSteps Year 2, the company is projecting a growth of 3% in revenue, reaching an overall total of RM1,112,400. The operating costs, however, will continue to remain at RM876,600. Consequently, a net profit of RM235,800 is envisioned, resulting from the

increasing operational activities of the company, indicating the rising customer base and increased utilization of babysitting services.

In Year 3, the income would be expected to increase by another 5% from the Year 2 actual revenue of RM1,168,020, while expenses would remain constant at RM876,600. Therefore, net profit to the business is RM291,420, which assures continued growth, profitability improvement, and sustainability of operations as LittleSteps escalates toward market presence through an established, trustworthy brand.

5.9 Pro-Forma Balance Sheet

The Pro-Forma Balance Sheet provides a snapshot of LittleSteps' financial position at a specific point in time. It lists the company's assets, liabilities, and equity, showing what the business owns, owes, and the owner's stake in the company. This helps investors and management understand the financial stability of the business. The fundamental accounting equation applies: **Assets = Liabilities + Equity**

Category	Amount (RM)
Assets	
Cash & Bank	278,100
Accounts Receivable	90,000
Office Setup & Equipment (Net of Depreciation)	51,000
Caregiving Equipment & Kits (Net)	37,560
Website & Software (Net)	4,667
Total Assets	461,327
Liabilities	
Accounts Payable	20,000
Loan / Borrowings	150,000

Other Liabilities	12,000
Total Liabilities	182,000
Equity	
Owner's Capital	200,000
Retained Earnings	79,327
Total Equity	279,327
Total Liabilities + Equity	461,327

The Pro-Forma Balance Sheet gives a summary about LittleSteps' financial position at a certain time, showing what LittleSteps owns, owes, and has for equity for the investment of owners. It lists the company's assets with cash reserves, accounts receivable, office setup, caregiving equipment, software, all valued net of depreciation. Liabilities are bills to be paid, loans to repay, and other obligations, while equity denotes the owner's capital and retained earnings from profits. The balance sheet shows the fundamental accounting equation: Assets = Liabilities + Equity. Therefore, it is the statement that matches every resource of the company against its obligation and owner investment. It expounds on LittleSteps' financial viability, amounting to enough cash for proper operation, manageable liabilities, and equity representing owners' investment and profits accumulated.

5.10 Financial Ratio Analysis Intro

Financial ratios are wonderful tools for analyzing the overall health and effectiveness of one's business position. They indicate the status of the business in terms of profitability, liquidity, efficiency, and leverage, therefore serving to inform the stakeholders regarding the performance of the company in terms of returns generation, resource mobilization, short-term obligations fulfillment, and debt financing. By analyzing these ratios, LittleSteps will evaluate financial stability, be able to identify strengths and weaknesses, and make appropriate informed decisions for sustainable growth and long-term success.

Financial Ratio	Formula / Definition	Value / Estimate	Interpretation
Profitability: Net Profit Margin	$\text{Net Profit} \div \text{Revenue} \times 100\%$	18.8% (Year 1)	Indicates the percentage of revenue that turns into profit; healthy growth is expected in Years 2 and 3.
Profitability: Gross Margin	$(\text{Revenue} - \text{COGS}) \div \text{Revenue} \times 100\%$	46.5%	Shows efficiency in delivering babysitting services relative to costs of service delivery.
Liquidity: Current Ratio	$\text{Current Assets} \div \text{Current Liabilities}$	2.5	Strong ability to cover short-term obligations; good liquidity for operations.
Efficiency: Asset Turnover	$\text{Revenue} \div \text{Total Assets}$	2.34	Measures how efficiently the company uses assets to generate revenue.
Leverage: Debt-to-Equity Ratio	$\text{Total Liabilities} \div \text{Equity}$	0.65	Indicates moderate reliance on debt; balanced risk for investors.

Analysis indicates that LittleSteps is highly profitable, as shown by the improvement in net profit margins over time, efficient in applying such assets as capital for revenues generation, with solid liquidity for short-term obligation payments and moderate leverage, thus indicating a well-balanced financial structure. In overall analysis, these ratios show a financially sound position for the company's sustainable growth.

5.11 Company Performance

The financial projections and analyses show that LittleSteps is on a strong path toward sustainable growth and profitability. Given a systematic start-up plan, reasonable working capital requirements, and an uninterrupted steady sales growth, it is expected that the business will start to see positive contributions to net profit in its first year. A year-on-year increase in revenues of 3% in Year 2 and 5% in Year 3 with further control over operating expenses shows profitability trends.

The Pro-Forma Cash Flow Statement indicates good liquidity to support all operational expenses on a monthly basis, while the Pro-Forma Balance Sheet depicts a sound financial position where assets, liabilities, and equity are in balance. Financial ratios substantiating

effective management practices indicate good profit margins, strong liquidity, asset utilization efficiency, and conservative leverage.

LittleSteps is generally expected to break even in the first year of operation. Its performance indicators show its ability to deliver quality babysitting services while exercising financial discipline, thus assuring its long-term sustainability and attractiveness to investors and stakeholders.

7.0 CONCLUSION

LittleSteps operates as a home-based babysitting service which provides secure and adaptable and premium childcare services to families throughout Selangor. LittleSteps, which represents a new business in the market, believes it can compete with established companies through its delivery of customized services and availability of trained staff and its on-demand scheduling system. The company has developed its operational framework and pricing model and service implementation process to fulfill the requirements of parents who lead busy lives while keeping their children safe and achieving customer contentment.

LittleSteps operates a home daycare business which serves families that require trustworthy yet flexible childcare solutions. The company uses competitive pricing together with employee training programs and structured service delivery systems to create a robust brand identity which develops customer loyalty. The organization will drive brand recognition and service uptake through its advertising campaigns and community outreach programs and partnership development activities.

The company plans to achieve sustainability through its continuous customer feedback monitoring and service quality enhancements and market trend changes. The business plans to expand its operations throughout Selangor while it improves its efficiency and builds a competitive edge that will last. The organization believes that its current strategies will enable it to deliver outstanding childcare services which will produce financial returns while establishing it as a dependable authority in home-based childcare services.

8.0 APPENDICES



APPENDIX A: LOGO



APPENDIX B: OFFICE LAYOUT

9.0 REFERENCES

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