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UNIVERSITI
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MARA

FROSTY FRESH FOOD



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Group	GROUP 4
Course	PRINCIPLES OF ENTREPRENEURSHIP
Course Code	ENT530
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1.0 EXECUTIVE SUMMARY

Frosty Fresh Food is a food-based business specializing in the sale of frozen food products to meet the growing demand for convenient and ready-to-cook meals. The company focuses on supplying quality frozen food for households and small food businesses while ensuring proper food safety. The mission of Frosty Fresh Food is to provide fresh and high-quality frozen food products that help customers save time without compromising taste or nutrition. Frosty Fresh Food offers a variety of frozen food products such as ready-to-fry products such as curry puffs, samosas, spring rolls (popiah), donuts, kasturi, cucur bada, nuggets, french fries and chicken balls. Also, ready-to-eat products are available including, dim sum, steamed buns, frozen pizza, lasagna, frozen nasi lemak and ready-cooked dishes such as rendang or beef cooked in blackpepper sauce. Not just that, Frosty Fresh Food also has frozen vegetables and fruits. For instance, mized vegetables (corn, carrot, pea, broccoli and edamame) and mixed fruits (strawberry, blueberry).

These products are sourced from reliable suppliers and stored under controlled freezer conditions before being distributed to customers. The competitive advantage of Frosty Fresh Food lies in its competitive pricing, consistent product quality and efficient inventory management. By sourcing directly from trusted suppliers, the company can offer affordable prices while maintaining product freshness. In addition, the business emphasizes convenience through easy ordering and timely delivery. The business expects steady sales growth within the first three years of operation due to increasing consumer preference for frozen and ready-to-cook food. With controlled operating costs and stable demand, Frosty Fresh Food anticipates achieving profitability in the early stage of the business. The management team consists of members responsible for operations, marketing, finance and supplier coordination. Each member plays an important role in ensuring smooth daily operations. Initial financing is required to cover start-up costs such as freezer equipment, initial inventory packaging materials, and working capital. The expected return is sustainable profit growth as sales volume increases and the business expands its customer base.

2.0 COMPANY PROFILE

2.1 COMPANY LOGO, MISSION AND VISION



Figure 1: Company Logo

Frosty Fresh food which is our company name is a food company that focuses on providing high quality frozen food products to people who need it. The choice of the name Frosty Fresh Food is very unique because it combines three main elements that build customer trust in the quality of our products. First and foremost, Frosty represent freezing technology to ensure the product lasts long without risking the quality. Next, Fresh provides the freshness of the product to customers that even though the food goes through the freezing process, the taste remain the same or as fresh as when it was just prepared. Food is a clear statement that identity of the industry which is facilitating customer need. Overall, this name was chosen to highlight a modern, clean and a very premium quality business image in the frozen food industry.

The Frosty Fresh Food logo itself combines with a blue, watercolour-textured snowflake with a green leaf in the center are clearly visualize the balance between refrigeration technology (Frosty) and the freshness of natural ingredients (Fresh Food). The use of bold typography with a contrasting blue and green color scheme creates a professional, clean and healthy image. The thin circular lines that frame the logo provide a modern touch and illustrate the assurance of preserved product quality.

Frosty Fresh Food introduced the official slogan or tagline which is “Frozen in Time, Fresh on Your Plate” . It is our promise to people to always provide a products that always remain fresh even after the freezing process. This tagline is not just words but its reflects the company’s reputation to using the best refrigeration technology.

VISION

To become the best among the best in the frozen food industry in Malaysia, known for its innovative freezing technology to preserve the natural freshness and nutritional quality of food.

MISSION

Frosty Fresh Food is committed to providing high quality frozen food products through the integration of quick-freezing technology that preserves natural nutrition and freshness. We want to do this while continuing to innovate in producing a variety of healthy and consumer-friendly products. We are committed to empowering a sustainable local supply chain and ensuring strict food safety standards are important to guarantee long-term customer satisfaction and trust.

2.2 LOCATION OF THE COMPANY

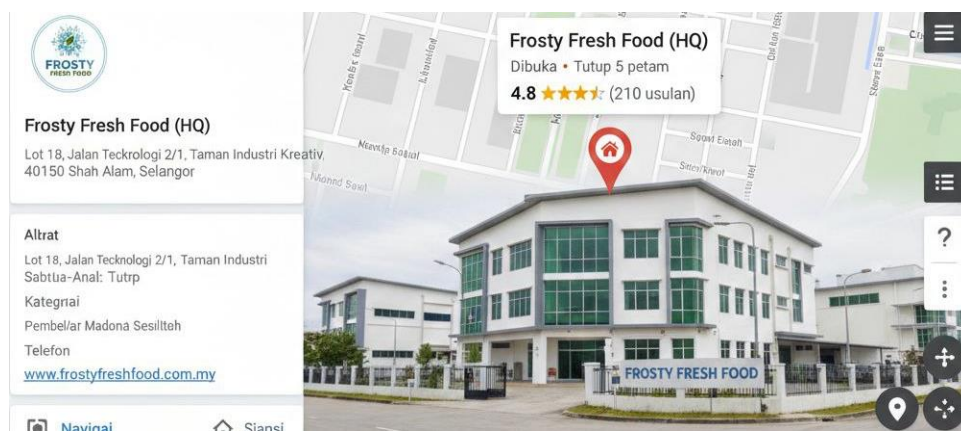


Figure 2:

Location of the Company

Frosty Fresh Food is strategically located at Lot 18, Jalan Teknologi 2/1, Taman Industri Kreatif, Shah Alam, a premier industrial hub in Selangor known for its mature infrastructure and superior logistics connectivity. This location was specifically chosen to leverage its proximity to major highways (KESAS and ELITE) and Port Klang.

2.3 COMPANY DETAILS

Number	COMPANY DETAILS	
1.	Name of the business	Frosty Fresh Food
2.	Business Address	Lot 18, Jalan Teknologi 2/1, Taman Industri Kreatif, Seksyen 2, 40150 Shah Alam, Selangor.
3.	Website Address	www.frostyfreshfood.com.my
4.	E-mail Address	infofrostyfreshfood@gmail.com
5.	Telephone number	03-5512-8822
6.	Fax number	03-5588-7788
7.	Form of Business	Partnership
8.	Main activity	Processing and Supply of Premium Frozen food.
9.	Date of commencement	1 January 2022
10.	Date of registration	15 January 2022
11.	Registration number	202201045982 (1445897-X).
12.	Name of Bank	Maybank Berhad.
13.	Bank account number	562187883681

2.4 COMPANY HISTORY AND PROGRESS

2022: Founding and Vision

Frosty Fresh Food was founded in early 2022 with a mission to provide high-quality frozen food. Our journey began by focusing on how advanced freezing technology could lock the natural nutrients and taste of fresh produce.

2023: Infrastructure Setup

In 2023, we successfully established our company in Taman Industri Kreatif. During this phase we also launch product range, which includes ready-to-fry items (curry puffs, samosas, popiah, donuts, kasturi, cucur bada, nuggets, french fries, and chicken balls), ready-to-eat meals (dim sum, steamed buns, pizza, lasagna, nasi lemak, rendang, and black pepper beef), and frozen produce (mixed vegetables and fruits). This massive rollout established our presence as a comprehensive frozen food provider in the market.

2024: Market Expansion

We expanded our distribution network to over 50 major supermarkets across the Klang Valley. This growth occurred because the company's cold delivery system was improved, so products reached consumers in the correct temperature and quality conditions.

2025: Quality Certification and Excellence

By 2025, Frosty Fresh Food reached a significant milestone by officially obtaining Halal Malaysia, MeSTI, and HACCP certifications. This recognition proves our commitment to maintaining high levels of food safety and quality, thus increasing trust in the company in the premium frozen food industry.

2.5 LEGAL STRUCTURE

Frosty Fresh Food is registered as a Partnership under the Registration of Business Act 1956. This business structure was chosen to allow partners to combine their capital and expertise. Through this partnership, management responsibilities can be divided more effectively, while also sharing the risks and operating costs of the business.

2.6 KEY PARTNERSHIP AND MANAGEMENT

Our Management Team consists of specialized members including General Manager, Administration Manager, Marketing Manager, Financial Manager and Operating Manager. Each member plays a significant role in managing startup costs, such as freezer equipment and inventory packaging.

In addition, our key partnerships include trusted and certified suppliers for our fresh, frozen produce and meat, in addition to major supermarket chains and small food businesses that serve as our primary distribution channels.

3.0 INDUSTRY ANALYSIS

3.1 SIZE, GROWTH AND SALES PROJECTION

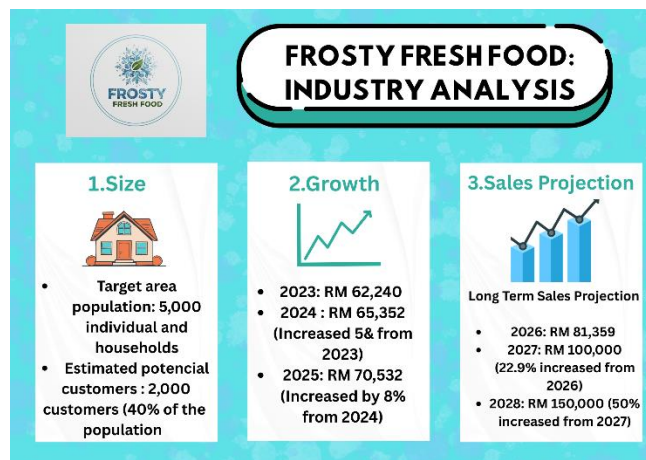


Figure 3: Infographic of Industry Analysis

Frosty Fresh Food targets a population of 5,000 people, with about 2,000 potential customers making up our main market. After seeing steady growth up to RM 70,539 in 2025, we have set a future target to reach RM 100,000 by 2027, which is a 22.9% increase. Our biggest goal is to hit a milestone of RM 150,000 in 2028. This estimate shows a 50% jump compared to the year before, as we aim to capture more.

3.2 TRENDS

First and foremost is **social**. The reason is there is an increasing demand for convenience among students, working adults and households who seek easy-to-prepare frozen food options. Next is **economic** where people are looking for affordable pricing, especially those in the low to middle-income or broke student. Besides that, **technological**. The rise of online food delivery and digital platforms allows for flexible ordering and home delivery services. Last but not least, **Regulatory** where compliance with Halal standards and food safety regulations remains an important factor in maintaining customer trust in the Malaysian food industry.

3.3 KEY SUCCESS FACTORS

One of the success key factors is **product variety** which is offering a worldwide of products across different categories like ready-to-fry, ready-to-eat and Green Frost to satisfy our customers. Next is **Consistent Quality**. Quality is the main focus of a company because a high-quality standard to differentiates us from smaller local competitors with inconsistent product

quality. Besides that, **competitive pricing** is also one of the key successes which is providing affordable prices to attract a larger share of the local market compared to higher-priced supermarket sections. Last but not least **is strategic marketing** to build a brand recognition and customer loyalty through targeted effort.

3.4 CONCLUSION FOR LONG TERM PROSPECTS FOR THE INDUSTRY

Overall, the industry sees good long-term prospects due to positive annual growth and increasing market demand. With the right strategy, our business can remain relevant and competitive. This business structure also allows partners to share experience, skills, responsibilities and business risks together without any hesitation. All these steps help differentiate us from smaller local competitors and we ensure that our products are the best of the best.

4.0 PRODUCT DESCRIPTION

4.1 OPPORTUNITY

Frozen meals are gaining popularity because people want quick, hassle-free meals. With more hours filled by jobs, classes or city living, cooking less often becomes normal. Ready options stand out when taste matters and budgets stretch thin. Convenience now shapes what ends up on dinner plates. What sets Frosty Fresh Food apart is how it brings together many kinds of halal frozen foods from bite-sized snacks to full-course dinners, even options focused on wellness. Right now, the world's convenience frozen food sector stands at around USD 291.2 billion in 2024 (Jyotika Sawal, 2024). As daily routines shift and people look for faster ways to eat well, this area could see major upward movement ahead.

4.2 DESCRIPTION OF PRODUCTS AND SERVICES



Figure 4: Frosty Fresh Food Ready-to-Fry Samosa Packaging

Ready-to-Fry includes chilled snacks along with old-style kuih-muih, which just need brief frying when eaten. Perfect really for rush-time bites, events at home, even tiny cafes selling meals. Curry puffs, samosas, spring rolls called popia, dough pastries like kasturi or cucur badak pop into being from clean, approved spices. Frozen right after mixing, each piece waits months before thawing again elsewhere. Nuggets show up too, maybe French fries tossed in oil once. Fish bits or chicken lumps join them, all made without non-halal components. Safety stays high thanks to tight cold storage rules until sale begins somewhere far down the line.



Figure 5: Frosty Fresh Food Ready-to-Eat Nasi Lemak Packaging

Next, Ready-to-eat options come already prepared, just heat them up, steam or microwave does fine. For people rushing through their day, these offer a full meal minus the effort of cooking. Think dim sum, pau, even frozen pizza or lasagne, plus nasi lemak and spicy meat dishes frozen tight. Each one brings back real flavour without extra work, all in sensible amounts.



Figure 6: Frosty Fresh Food Green Frost Mixed Vegetables Packaging

Moreover, health-focused shoppers are what Green Frost aims at, using fast freezing to keep nutrients alive in its cold-pack foods. Items like blended veggies, broccoli, edamame, along with frozen berries - strawberries and blueberries - make eating real food easier when storage space is tight. Because nothing thaws spoiled here, less goes to waste every month.

When it comes to cost, Frosty Fresh Food uses pricing that fits market demand without lowering standards. All packs are sold at RM15 per packaging. Portion choices aim at everyday users, households even local sellers selling bits here and there.

4.3 MARKET POSITIONING

Frosty Fresh Food sets itself apart by focusing on solid prices and reliable choices, standing apart from luxury or upscale labels. Families, students, and those with regular jobs - mostly people with medium incomes - make up its core audience, caring about ease, value, and what they eat. With many items carrying the same name, the brand works to become part of everyday meals across homes, all while upholding strict halal standards, clean preparation methods, and steady taste expectations.

4.4 VALUE PROPOSITION

What makes Frosty Fresh Food stand out is how it brings ready-to-eat meals that save time, taste well and cost less than expected. Instead of spending hours cooking, buyers get a wide range from chips and full dinners to frozen veggies all under one name they know. Uniform boxes measured servings and reliable flavor and texture keep shoppers happy, which quietly builds loyalty over time.

4.5 ANTICIPATED CUSTOMER DEMAND

With more people short on time, interest in Frosty Fresh Food keeps moving up slowly. Eating patterns shift, yet frozen options stay relevant because they fit newer ways of dining. Convenience plays a role too meals that thaw quickly also feel less overwhelming. Households, young adults studying away, professionals grabbing lunches all find value here. Even small cafes and prep cooks rely on these items when schedules tighten. Shelf stability means less waste, which helps build confidence over time. Price points stay reasonable enough to encourage return trips to the freezer aisle. Over two-thirds of world shoppers choose frozen ready meals every week, convenience plus shifting lives keep frozen options on the rise (Global Growth Insights, 2025).

4.6 COMPETITION

Frosty Fresh Food stands out by blending familiar local tastes with modern convenience foods. Instead of focusing on just one type of product, it offers a wider range of options. Customers find value because prices stay reasonable across different items. Quality remains steady thanks to strict checks at every step. Halal certification adds another layer for those who require it. Local roots give access while bigger brands bring recognition. Flavors come from real ingredients, not only making meals better but also meeting demand for cleaner choices. Being known doesn't mean resting, updates keep the lineup fresh and relevant.

5.0 MARKET ANALYSIS AND STRATEGY

5.1 MARKET ANALYSIS

Market analysis involves studying various aspects of a market to understand its dynamics, including market size, growth potential, consumer behavior, and competitive landscape. The primary goal is to gather insights that help businesses make informed decisions, identify opportunities, and develop effective strategies to achieve their objectives.

The market for frozen foods can be divided into segments according to consumer convenience requirements and product usage. Ready-to-Fry, Ready-to-Eat, and Green Frost products are the three primary frozen food categories that this business specializes in. From short snacks to full meals and healthy food options, these categories serve a variety of consumer interests. The business may target a larger consumer base and satisfy a range of consumption needs attributed to the variety of product types.

While busy people and households choose Ready-to-Eat meals that require little preparation, consumers who like freshly prepared snacks are drawn to Ready-to-Fry items. Additionally, frozen fruits and vegetables are becoming more and more popular among health-conscious consumers because of their higher nutritional content and longer shelf life. This wide range of products boosts market demand and improves the business's overall viability.

5.1.1 METHOD OF DATA COLLECTION

To achieve an accurate and trustworthy assessment of market demand and competition strategies, secondary research approaches were used to gather data for this market analysis. Online monitoring of rivals' goods and costs, particularly those of supermarkets and online frozen food vendors, was used to collect data. To comprehend trends in frozen consumption, popular product categories, and pricing strategies, industry-related papers and reports were also read.

To study consumer preferences, spot possible market gaps, and assist the frozen food company's sales projection and marketing plan, this approach supplied important and sufficient information. The company can make well-informed decisions even in the absence of primary surveys by using these secondary sources.

5.1.2 MARKETING OBJECTIVES

The marketing objectives of the Frosty Fresh Food business are as follows:

- To achieve monthly sales of RM4,500–RM5,000 within the first six months of operation by selling Ready-to-Fry, Ready-to-Eat, and Green Frost products to students, working adults, and households.
- To capture at least 5% of the local frozen food market in the first year by targeting urban and suburban consumers seeking convenient and affordable frozen food options.
- To increase brand awareness by reaching a minimum of 1,000 followers on social media platforms within the first year, through consistent online promotions, engagement posts, and targeted advertising campaigns.
- To encourage repeat purchases from at least 30% of customers by the end of Year 1 through product variety, bundle promotions, and competitive pricing strategies.

5.1.3 MARKET SEGMENTATION

To ensure that the product successfully satisfies the needs of potential customers, the target market for the frozen food business is determined based on demographic, geographic, and lifestyle characteristics.

- **DEMOGRAPHIC**

People between the ages of 18 and 55 make up the majority of the clientele, which includes home consumers, working adults, and students. The target market consists of those with low to moderate incomes who are looking for frozen food items that are both reasonably priced and of excellent quality.

- **GEOGRAPHIC**

The company targets consumers who live in cities and suburbs, where busy lives increase the need for quick, ready-to-cook or ready-to-eat meals.

- **BEHAVIORAL**

Consumers are divided into groups according to how they choose to consume. The three main product categories, Ready-to-Fry, Ready-to-Eat, and Green Frost, are made to satisfy a variety of demands, ranging from quick snacks to whole dinners and healthful selections.

5.1.4 TARGET MARKET

A target market is a group of customers whose needs and preferences can be met by offering suitable goods and services. Determining a precise target market is crucial for Frosty Fresh Food in order to comprehend consumer demand for frozen food items and to guarantee that marketing initiatives are successful and lucrative. The company may match its operational skills and marketing strategies with customer expectations by concentrating on a specific customer base.

Frosty Fresh Food can have a better understanding of potential customers' needs, tastes, and purchase behavior by identifying the target market. The company can create a client database and more effectively and economically deploy its resources by using market segmentation. This strategy allows the company to retain a competitive price and consistent quality while delivering goods that satisfy customers.

Frosty Fresh Food's market segmentation strategy is based on psychographic and demographic variables. The market is divided into demographic segments based on household composition, age, and income level. Teenagers and adults between the ages of 18 and 55 are the target market for Frosty Fresh Food because they have a greater need for quick, ready-to-eat, and ready-to-fry frozen food items. Customers with low to middle incomes, such as working adults, students, and households looking for quick and inexpensive meal options, are the company's main target market.

Psychologically, the target market is made up of people with busy lives who appreciate product diversity, convenience, and ease of cooking. Frosty Fresh Food successfully satisfies the varied demands of its target market by providing a large selection of frozen food items under the Ready-to-Fry, Ready-to-Eat, and Green Frost categories.

5.1.5 MARKET SIZE

DESCRIPTION	DETAILS
Target Area Population	5,000 individuals and households

Percentage of Consumers Purchasing Frozen Food	40%
Estimated Potential Customers	2,000 customers
Basis of Estimation	Secondary data and market observation
Market Characteristics	Students, working adults, and households seeking convenient frozen food

According to the target area's estimated population, about 40% of consumers routinely buy frozen food items. Consequently, Frosty Fresh Food's potential market size is projected to be 2,000 clients, showing enough demand to sustain business operations.

5.1.6 MARKET SHARE

YEAR	ESTIMATED MARKET SIZE (CUSTOMER)	TARGET MARKET SHARE (%)	ESTIMATED CUSTOMER
Year 1	2,000	5%	100
Year 2	2,000	8%	160
Year 3	2,000	10%	200

To guarantee long-term growth, Frosty Fresh Food uses a cautious approach to market share. The company aims for a 5% market share in the first year, with a steady increase to 8% in the second and 10% in the third year as brand awareness and customer loyalty rise, based on an anticipated market size of 2,000 prospective customers.

5.1.7 SALES FORECAST

Month	Ready-to-Fry (RM)	Ready-to-Eat (RM)	Green Frost (RM)	Total Monthly Sales (RM)
January	2,100	1,440	840	4,380
February	2,150	1,480	870	4,500
March	2,200	1,520	900	4,620
April	2,250	1,560	930	4,740
May	2,300	1,600	960	4,860

June	2,350	1,640	990	4,980
July	2,400	1,680	1,020	5,100
August	2,450	1,720	1,050	5,220
September	2,500	1,760	1,080	5,340
October	2,550	1,800	1,110	5,460
November	2,600	1,840	1,140	5,580
December	2,650	1,880	1,170	5,700
Total	28,800	21,380	12,060	62,240

The market size, target market share, and average prices of the three product categories, ready-to-fry, ready-to-eat, and green frost, are used to determine Frosty Fresh Food's monthly sales projection. According to the estimate, sales are expected to rise steadily throughout the year as consumer loyalty and brand recognition increase. The company has enough demand to maintain operations and grow steadily, as seen by the expected total year sales of RM62,240.

ESTIMATE SALES VOLUME AND VALUE SALES IN 3 YEARS

Product Category	Year 1	Year 2	Year 3
Ready-to-Fry (Karipap, Samosa, Popiah, Donut, Fried Bread)	350 units / RM2,100	560 units / RM3,360	700 units / RM4,200
Seafood (Lobster, King Crab, Squid, Shrimp, Abalone, Crab)	50 kg / RM1,750	80 kg / RM2,800	100 kg / RM3,500
Total	400 units & kg / RM3,850	640 units & kg / RM6,160	800 units & kg / RM7,700

5.1.8 COMPETITOR ANALYSIS

Competitor	Type of Business	Strengths	Weaknesses
Local Frozen Food Stall	Direct	Established customer base, convenient location	Limited product variety, inconsistent quality
Supermarket Frozen Section	Direct	Wide range of products, brand recognition	Higher prices, less personalized service
Online Frozen Food Seller	Indirect	Home delivery, flexible ordering	Limited product sampling, trust issues for first-time buyers
Homemade Frozen Food (Neighborhood)	Indirect	Competitive pricing, local trust	Small scale, limited marketing, inconsistent packaging

Frosty Fresh Food faces competition from both direct and indirect players in the frozen food market. Local frozen food stands and supermarket frozen sections are direct rivals since they provide convenience and a well-known brand. Online frozen food vendors and homemade frozen food suppliers are examples of indirect rivals; they draw clients with competitive pricing and home delivery. Frosty Fresh Food can identify market gaps and successfully differentiate its product offerings, pricing, and promotional methods by understanding the advantages and disadvantages of its competitors.

5.1.9 SWOT ANALYSIS

SWOT	DESCRIPTION
STRENGTHS	<ul style="list-style-type: none"> - Wide range of products (Ready-to-Fry, Ready-to-Eat, Green Frost) - Affordable pricing for low to middle-income customers - Convenient and quick meal solutions - Online ordering and delivery options
WEAKNESS	<ul style="list-style-type: none"> - New brand with low initial brand recognition - Limited physical presence compared to supermarkets - Reliance on online marketing for customer reach - Small production scale initially
OPPORTUNITIES	<ul style="list-style-type: none"> - Growing demand for frozen food due to busy lifestyles - Expansion into new product lines or bulk orders - Collaborations with online marketplaces or food delivery apps - Increasing health-conscious consumer base seeking frozen vegetables and fruit.
THREATS	<ul style="list-style-type: none"> - High competition from established frozen food brands and supermarkets - Seasonal fluctuations in demand

	<ul style="list-style-type: none"> - Rising raw material and operational costs - Customer preferences shifting to fresh food alternatives
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Frosty Fresh Food's internal strengths and weaknesses, as well as external opportunities and threats, are determined using the SWOT analysis. A large selection of products, reasonable prices, and online delivery are among its advantages. Low brand recognition and a small production scale are weaknesses. While rivals and shifting customer tastes pose dangers, market expansion and collaborations with delivery platforms present opportunities

5.2 MARKET STRATEGY

The methods used by Frosty Fresh Food to set itself apart from rivals and attract consumers to buy its frozen food items are referred to as market strategy. Through appropriate items, competitive pricing, successful promotions, effective distribution methods, and transparent sales techniques, this strategy aims to satisfy client needs.

To set Frosty Fresh Food apart from its rivals and draw clients to buy its goods, a market strategy is crucial. Offering value-added frozen food products that satisfy consumer demands in terms of cost, convenience, quality, and variety is the main goal of the strategy.

Offering a broad range of products under three primary categories, Ready-to-Fry, Ready-to-Eat, and Green Frost items, Frosty Fresh Food sets itself apart from competitors. Customers can select products for quick cooking, prepared meals, or healthy food options based on their lifestyle, thanks to this variety. Frosty Fresh Food offers a one-stop shop for frozen meals, snacks, and fresh frozen ingredients, unlike many of its rivals that specialize in just one type of frozen food.

Additionally, by using appropriate freezing and storage techniques, Frosty Fresh Food prioritizes product freshness, sanitation, and consistent quality. Fair portion sizes, clear product classification, and fair prices further distinguish the company from its rivals and enhance consumer satisfaction.

Frosty Fresh Food has a customer-focused strategy to draw clients by providing affordable prices that are appropriate for families, working adults, and students. To promote trial purchases

and ongoing business, promotional tactics like discounts, bundle deals, and internet advertising are employed. Ordering is made easier by using digital marketing platforms like social media and messaging apps to interact directly with consumers.

Overall, Frosty Fresh Food can successfully compete in the frozen food market and develop enduring consumer loyalty by fusing product distinctiveness, reasonable pricing, and customer-focused marketing strategies.

5.2.1 PRODUCT

Frosty Fresh Food provides a variety of frozen food items to suit the various tastes and lifestyles of its patrons. The items are divided into three categories: Green Frost products, which include frozen fruits and vegetables; Ready-to-Eat products, which include dim sum and frozen dinners that just need to be reheated; and Ready-to-Fry products, which include curry puffs, samosas, popiah, donuts, and nuggets. To guarantee freshness, hygienic conditions, and extended shelf life, all items are manufactured and kept under appropriate freezing conditions. Customers may easily create meals at home while preserving quality and flavor thanks to the selection of items.

5.2.2 PRICE

Frosty Fresh Food uses a competitive and reasonable pricing strategy to draw in working people, families, and middle-class consumers. Product kind, portion size, and market demand all influence pricing. For example, seafood products are priced per kilogram to represent their freshness and quality, whereas ready-to-fry snacks cost between RM5 and RM10 per person. This price model allows the company to make a profit and successfully compete in the frozen food market while ensuring that the items stay accessible.

5.2.3 PROMOTION

The primary digital platforms used for promotional operations are social media sites like Facebook, Instagram, and WhatsApp. Recurring purchases are encouraged through promotions including package deals, seasonal discounts, and limited-time offers. Additionally, word-of-mouth advertising is prioritized because

happy consumers are more likely to tell their friends and family about Frosty Fresh Food items. These low-cost marketing techniques aid in raising brand awareness and drawing in new clients.

5.2.4 DISTRIBUTION

Frosty Fresh Food uses online ordering and self-pickup to deliver its goods straight to consumers. Local retailers, small grocery stores, and food vendors may also receive some products. The company can maintain product quality, effectively manage inventory, and save distribution costs while guaranteeing that clients receive fresh frozen goods on schedule by employing direct distribution channels.

5.2.5 SALES TACTIC/ SALES PLAN

Frosty Fresh Food's sales strategy emphasizes direct selling via internet channels and recurring consumer interaction. Orders are placed through messaging apps or social media, and things are delivered or picked up according to the customer's preferences. Monthly sales goals, marketing initiatives, and an increase in product diversity all contribute to sales growth. Frosty Fresh Food hopes to attain consistent sales growth and enduring customer loyalty by matching sales strategies with client convenience and demand.

6.0 OPERATIONS PLAN

6.1 DEVELOPMENT

Frosty Fresh Food has identified reliable suppliers that provide certified and high-quality frozen food products. Suitable locations for storage and distribution have been evaluated, focusing on accessibility and availability of stable electricity supply for freezer operations. Sources of essential equipment such as commercial freezers, storage racks and packaging tools have been identified from local suppliers. The operational workflow begins with sourcing frozen food products from suppliers, followed by inspection upon delivery, storage in commercial freezers, order packing and distribution to customers.

6.2 PRODUCTION

Frosty Fresh Food does not manufacture its own products. The business operates as a distributor and retailer of ready-made frozen food items. As no production process is involved, operations can commence immediately once inventory and freezer storage facilities are in place.

6.3 FACILITIES

Frosty Fresh Food operates from a rented shop lot used as a storage and distribution facility. The premises require adequate space to accommodate commercial freezers, a packing area and basic administrative activities. An estimated floor space of approximately 600–800 square feet is sufficient for current operations, with room for future expansion. The location is selected based on ease of access for suppliers and efficient delivery to customers. The facility requires a reliable electricity supply to support freezer usage, water access for cleaning purposes and proper ventilation. Monthly operating costs include rental, electricity, maintenance and utilities. The business will comply with local authority zoning requirements and food handling regulations before commencing operations.

6.4 STAFFING

Frosty Fresh Food will operate with a small and efficient workforce during the initial stage to control operating costs. Staff will be sourced locally and employed on a full-time or part-time basis. Basic training on food hygiene, freezer handling and inventory management will be provided to all staff.

POSITION	NUMBER OF STAFF	MAIN DUTIES	EMPLOYMENT TYPE
General manager	1	To lead and oversee the company's strategic direction and operations to ensure growth, profitability and long-term success	Full-time
Administration manager	1	To oversee and manage the company's administrative systems, compliance, and office operations to ensure an efficient, safe, and productive workplace	Full-time
Marketing manager	1	To lead market research and develop comprehensive marketing communication strategies that drive brand growth and business opportunities.	Full-time
Financial manager	1	To manage and oversee the company's financial operations, ensuring compliance, cost control, and accurate reporting to support overall business objectives.	Full-time
Operation manager	1	To oversee and optimize the company's operations by improving processes, implementing strategic plans, and ensuring efficient use of resources to deliver quality goods and services on time.	Full-time
Cashier	1	To manage customer transactions by processing payments, maintaining accurate sales records, balancing cash, and assisting customers during purchases.	Contract

Delivery/ packing staff	3	To handle, package, and deliver frozen food products safely and efficiently while maintaining hygiene and quality standards.	Full-time
Part-time helper	1	To provide support in packing, handling, and maintaining frozen food operations while assisting daily activities and ensuring a clean, organized work environment.	Part-time

Table 1: Staffing Requirements

6.5 EQUIPMENT

Several essential equipment items are required to support frozen food storage, packing and delivery operations. Most equipment will be purchased to ensure long-term operational efficiency.

EQUIPMENT	QUANTITY	PURPOSE	PURCHASE/ LEASE	ESTIMATED COST (RM)
Commercial chest freezer	3 units	Storage of frozen food products	Purchase	6,000
Storage racks	3 units	Organize frozen food inventory	Purchase	900
Digital weighing scale	2 unit	Weigh and pack products	Purchase	600
Packaging tools (sealer, cutter)	2 set	Pack frozen food items	Purchase	1,000
Insulated delivery boxes	5 units	Maintain products temperature during delivery	Purchase	750

Total estimated equipment cost (RM)	9,250
--	-------

6.6 SUPPLIES

The main supplies required for operations include frozen food inventory, packaging materials such as plastic bags and labels and cleaning supplies to maintain hygiene standards. The business works with reliable suppliers to ensure consistent stock availability. Inventory is managed using the first-in, first-out (FIFO) method to maintain product freshness and minimize wastage.

FURNITURE

ITEM	PRICE PER UNIT (RM)	QUANTITY (UNIT)	TOTAL COST (RM)
FILING CABINET	70	2	140
OFFICE CHAIR	50	5	250
OFFICE TABLE	300	1	300
AIR CONDITIONER	859	1	859
FIRE EXTINGUISHER	110	2	220
TOTAL	1389.00	11	1769.00

OFFICE EQUIPMENT AND SUPPLIES

ITEM (EQUIPMENT)	PRICE PER UNIT (RM)	QUANTI TY (UNIT)	TOTAL COST (RM)
PRINTER	250	1	250
COMPUTER	500	2	1000
INTERNET WIFI	120	1	47.50
WHITE BOARD	30	1	30
TOTAL	900.00	5	1327.50

ITEM (SUPPLIES)	PRICE PER UNIT (RM)	QUANTI TY (UNIT)	TOTAL COST (RM)
FILES FOLDER	1.50	2	3
PEN	1	4	4
STAPLER	2.40	2	4.80
A4 PAPER	16	3	48
CALCULATOR	2.40	2	4.80
PUNCHER	2.40	1	2.40
TOTAL	25.70	14.00	67.00

7.0 MANAGEMENT TEAM AND COMPANY STRUCTURE

This section outlines the legal structure, ownership, management team, human resources requirements, and external support involved in the operation of Frosty Fresh Food.

7.1 LEGAL STRUCTURE AND OWNERSHIP

Frosty Fresh Food was founded as an independent business. The owner controls all aspects of the company, including daily operations, strategic decision-making, and overall corporate success. A modest and expanding frozen food company can benefit from this legal structure's management flexibility and simplicity of c

7.2 MANAGEMENT TEAM

7.2.1 GENERAL MANAGER



NAME	Nur Syauqina Khayreen Binti Ramli
IDENTITY CARD NUMBER	040211110767
PERMANENT ADDRESS	J89, Taman Botani, Serada 20050 Kuala Terengganu, Terengganu
EMAIL ADDRESS	syqnakhyrn@gmail.com
MOBILE NUMBER	0135007886
DATE OF BIRTH	11 February 2004
AGE	22 Years old
STATUS	Single
COURSE ATTENDED	- Degree in Business Management - Leadership and Team Management Workshop
SKILLS	- Business and operations management - Staff supervision and leadership
EXPERIENCE	Has attended formal and professional courses related to business management and leadership development.
POSITION HELD	General Manager

7.2.2 ADMINISTRATION MANAGER



NAME	Siti Nurahin Binti Buseman
IDENTITY CARD NUMBER	040509130200
PERMANENT ADDRESS	No. 27, Jalan Samarindah 3, Taman Samarindah Jaya, 94300 Kota Samarahan, Sarawak.
EMAIL ADDRESS	sitinurahin18@gmail.com
MOBILE NUMBER	0199435446
DATE OF BIRTH	9 May 2004
AGE	22 Years old
STATUS	Single
COURSE ATTENDED	- Business Administration and Office Management - Human Resource and Administrative Procedures
SKILLS	- Administrative and office operations management - Staff coordination and effective communication - Documentation, filing, and record management
EXPERIENCE	- Manage daily administrative operations and office activities - Coordinate staff schedules and administrative tasks - Handle official documents, reports, and correspondence
POSITION HELD	Administration Manager

7.2.3 MARKETING MANAGER



NAME	Nur Izzah Sofiyah Binti Zakaria
IDENTITY CARD NUMBER	040115-11-0266
PERMANENT ADDRESS	PBG B 158 Kampung Pengkalan Berangan, 21040 Marang, Terengganu
EMAIL ADDRESS	izzahsofiyah659@gmail.com
MOBILE NUMBER	01131540215
DATE OF BIRTH	15 January 2004
AGE	22 Years old
STATUS	Single
COURSE ATTENDED	Bachelor of Business Administration (Hons.) Marketing
SKILLS	Strong knowledge of marketing strategies and promotional planning, Creative thinking.
EXPERIENCE	Involved in increasing sales through marketing activities
POSITION HELD	Marketing Manager

7.2.4 FINANCIAL MANAGER



NAME	Nur Adriana Binti Mohd Nazri
IDENTITY CARD NUMBER	030721-14-0626
PERMANENT ADDRESS	No.47, Jalan Budi 6, Alam Damai, Cheras 56000, WP Kuala Lumpur
EMAIL ADDRESS	Nuradriananazri33@gmail.com
MOBILE NUMBER	016-6000559
DATE OF BIRTH	21 July 2003
AGE	23 years old
STATUS	Single
COURSE ATTENDED	Bachelor of Business Administration (Hons.) Finance
SKILL	Ability to solve problems, think analytically, and perform under pressure
EXPERIENCE	Senior Account Assistant
POSITION HELD	Financial Manager

7.2.5 OPERATING MANAGER



NAME	Nurul Aina' Damia Binti Zubir
IDENTITY CARD NUMBER	15710800113430
PERMANENT ADDRESS	1106, KAMPUNG TASEK CEMPEDAK, 14120 SIMPANG AMPAT, PULAU PINANG.
EMAIL ADDRESS	dmyaa212@gmail.com
MOBILE NUMBER	01135262107
DATE OF BIRTH	21 February 2005
AGE	21 Years old
STATUS	Single
COURSE ATTENDED	Standard Operating Procedure (SOP) Training
SKILLS	Operational support and coordination, Time management & multitasking, Data entry & documentation, Teamwork and collaboration
EXPERIENCE	Involved in daily operations, including process monitoring, documentation, coordination with team members, and ensuring tasks are completed accurately and on time.
POSITION HELD	Operating Manager

7.3 TASKS AND RESPONSIBILITIES OF EACH PERSONNEL

POSITION	TASKS AND RESPONSIBILITIES
GENERAL MANAGER	<ul style="list-style-type: none"> • Develop and implement the company's overarching strategy plan, which should contain goals, targets, and strategies for increasing sales and profitability. • Identify any challenges and issues related to the business. • Participates in company affairs and makes choices. • Plan strategies and manage all business operations to achieve goals.
ADMINISTRATION MANAGER	<ul style="list-style-type: none"> • Establish and manage efficient processes for paperwork and record-keeping, including personnel records, contracts, legal documents and company guidelines. • Enforce compliance with health and safety laws and implement procedures and policies to give employees and visitors a safe workplace. • Oversee daily office operations, including supplies, equipment, maintenance, and facilities management, to keep a productive workplace.
MARKETING MANAGER	<ul style="list-style-type: none"> • To identify consumer preferences, market trends, and growth possibilities, conduct competitive analysis and market research. • Create and manage a marketing communication strategy that incorporates media relations, public relations, advertising campaigns, and content production.
FINANCIAL MANAGER	<ul style="list-style-type: none"> • Oversee all facets of day-to-day finance, such as payroll processing, tax compliance, accounts payable and receivable, and maintenance of the financial system. • To reach financial objectives, identify areas where money can be

	<p>saved, make recommendations for how to do so, and keep an eye on and restrict expenditure.</p> <ul style="list-style-type: none"> • Accurate and timely preparation of accounts payable, cash flow statements, balance sheets, profit and loss statements, and variance analysis is required.
OPERATION MANAGER	<ul style="list-style-type: none"> • To increase productivity, quality, and efficiency, operating methods should be continuously evaluated and improved. • Develop and implement operational plans and strategies to assist Overall business objectives and meet customer demands. • To achieve operational objectives and provide goods and services on time, make sure that personnel, tools, and supplies are distributed and utilized as effectively as feasible.
DELIVERY/ PACKING STAFF	<ul style="list-style-type: none"> • Pack frozen food products in accordance with hygiene and safety standards. • Ensure products are properly sealed and stored at the correct temperature. • Prepare orders for delivery and pickup. • Deliver products to customers in a timely and safe manner.
OPERATIONAL STAFF	<ul style="list-style-type: none"> • Assist in packing and handling frozen food products • Support daily operations during peak hours • Help maintain the cleanliness and organization of the storage area • Perform other tasks as assigned by the supervisor

7.4 HUMAN RESOURCES

POSITION	NO. OF PERSONNEL	MONTHLY SALARY (RM)	EPF CONTRIBUTION (RM)	SOCSSO (RM)	TOTAL (RM)
GENERAL MANAGER	1	2,700	327	43.77	3070.77
ADMINISTRATION MANGER	1	2,300	299	39.35	2638.35
MARKETING MANAGER	1	2,100	273	35.85	2408.85
FINANCIAL MANAGER	1	2,100	273	35.85	2408.85
OPERATION MANAGER	1	2,100	273	35.85	2408.85
CASHIER	1	1,400	182	23.10	1,605.10
DELIVERY/ PACKING STAFF	3	1,400	182	23.10	4,815.30
PART-TIME HELPER	1	1,200	104	14.40	1,118.40
TOTAL	10	15,300	1,913	251.27	20,474.47

The monthly salary, EPF, and SOCCSO shown are calculated per employee, while the total represents the combined cost for all personnel.

7.5 EXTERNAL RESOURCES AND SERVICES

Frosty Fresh Food engages several external professional resources to support its operations and ensure smooth business functioning. These resources include:

EXTERNAL RESOURCES	PURPOSE
ACCOUNTANT	Managing financial records, bookkeeping, and tax compliance
LAWYER	To provide legal advice regarding business registration, contracts, and regulatory compliance
MARKETING CONSULTANTS	Advice on promotional strategies and enhance marketing effectiveness

These external resources allow Frosty Fresh Food to operate efficiently while ensuring compliance with legal and financial requirements, maintaining product quality, and delivering reliable services to customers.

7.6 ADVISORY BOARD

Frosty Fresh Food does not currently have an official advisory board. To support strategic decision-making, marketing plans, and operational enhancements, the business owner, nevertheless, looks to seasoned business owners, suppliers, and mentors. A formal advisory board might be formed in the future as the company grows to offer more knowledge in areas like operations management, marketing, and finance.

8.0 FINANCIAL PROJECTION

8.1 START-UP COST

ADMINISTRATIVE EXPENDITURE	
Fixed Assets	RM
Land & Building	-
Office Equipments	1,328
Office Furnitures	1,769
Working Capital	
Salary, EPF (13%) & SOCSO	8,374
Utilities	900
Rental	1,800
Office Supplies	67
Other Expenditure	
Other Expenditure	
Pre-Operations	
Deposit (rent, utilities, etc.)	1,000
Business Registration & Licences	200
Insurance & Road Tax for Motor Vehicle	
Other Expenditure	
TOTAL	15,438

MARKETING EXPENDITURE	
Fixed Assets	RM
Working Capital	
Salaries, EPF & SOCSO	2,409
Signboard	850
Other Expenditure	
Other Expenditure	
Pre-Operations	
Deposit (rent, utilities, etc.)	
Business Registration & Licences	
Insurance & Road Tax for Motor Vehicle	
Other Expenditure	
TOTAL	3,259

OPERATIONS EXPENDITURE	
Fixed Assets	RM
Transportation Vehicle (Van)	10,900
Machine & Equipment	38,227
Working Capital	
Raw Materials & Packaging	2,806
Carriage Inward & Duty	-
Salaries, EPF & SOCSO	6,654
Other Expenditure	
Other Expenditure	
Pre-Operations	
Deposit (rent, utilities, etc.)	
Business Registration & Licences	
Insurance & Road Tax for Motor Vehicle	500
Other Expenditure	
TOTAL	59,087

LOAN (if required)	
Interest rate	5%
Loan duration	5
Interest payment method*	1

* Method: 1 = flat rate 2 = annual rest

HIRE-PURCHASE (if required)	
Interest rate	5%
Hire-purchase duration	5

8.2 PROJECT IMPLEMENTATION COST AND SOURCE OF FINANCE

Frosty Fresh Food						
PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE						
Project Implementation Cost			Sources of Finance			
Requirements		Cost	Loan	Hire-Purchase	Own Contribution	
					Cash	Existing F. Assets
Fixed Assets						
Land & Building						
Office Equipments		1,328	1		1,327	
Office Furnitures		1,769	500		1,269	
Transportation Vehicle (Van)		10,900				10,900
Machine & Equipment		38,227	500		37,727	
Working Capital 1 months						
Administrative		11,141	100		11,041	
Marketing		3,259	1,050		2,209	
Operations		9,460	500		8,960	
Pre-Operations & Other Expendit		1,700	500		1,200	
Contingencies 10%		7,778	410		7,368	
TOTAL		85,562	3,561		71,101	10,900

8.3 FIXED ASSET DEPRECIATION SCHEDULE

Fixed Asset Office Equipments				Fixed Asset Office Furnitures			
Cost (RM) 1,328				Cost (RM) 1,769			
Method Straight Line				Method Straight Line			
Economic Life (yrs) 10				Economic Life (yrs) 10			
Year	Annual Depreciation	Accumulated Depreciation	Book Value	Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	1,328		-	-	1,769
1	133	133	1,195	1	177	177	1,592
2	133	266	1,062	2	177	354	1,415
3	133	398	929	3	177	531	1,238
4	133	531	797	4	177	708	1,061
5	133	664	664	5	177	885	885
6	133	797	531	6	177	1,061	708
7	133	929	398	7	177	1,238	531
8	133	1,062	266	8	177	1,415	354
9	133	1,195	133	9	177	1,592	177
10	133	1,328	-	10	177	1,769	(0)

LOAN AND HIRE-PURCHASE AMMORTISATION SCHEDULES

LOAN REPAYMENT SCHEDULE				
Amount	3,561			
Interest Rate	5%			
Duration (yrs)	5			
Method	Kadar tetap			
Year	Principal	Interest	Total Payment	Principal Balance
	-	-		3,561
1	712	178	890	2,848
2	712	178	890	2,136
3	712	178	890	1,424
4	712	178	890	712
5	712	178	890	-
6	0	0	-	-
7	0	0	-	-
8	0	0	-	-
9	0	0	-	-
10	0	0	-	-

HIRE-PURCHASE REPAYMENT SCHEDULE				
Amount				
Interest Rate	5%			
Duration (yrs)	5			
Year	Principal	Interest	Total Payment	Principal Balance
	-	-		-
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
8	-	-	-	-
9	-	-	-	-
10	-	-	-	-

8.3 PRO-FORMA CASH FLOW

MONTH	PRE-Operations	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL		
														YEAR 1	YEAR 2	YEAR 3
CASH INFLOW																
Capital (Cash)	71,101													71,101		
Loan	3,561													3,561		
Cash Sales		100,790	100,901	100,910	110,040	110,104	110,162	110,873	110,989	120,900	120,975	130,000	130,070	1,356,714	1,470,115	1,640,231
Collection of Accounts Receivable																
TOTAL CASH INFLOW	74,662	100,790	100,901	100,910	110,040	110,104	110,162	110,873	110,989	120,900	120,975	130,000	130,070	1,431,376	1,470,115	1,640,231
CASH OUTFLOW																
Administrative Expenditure																
Salary, EPF (13%) & SOCSO		8,374	8,374	8,374	8,374	8,374	8,374	8,374	8,374	8,374	8,374	8,374	8,374	100,489	110,537	110,537
Utilities		900	900	900	900	900	900	900	900	900	900	900	900	10,800	11,880	11,880
Rental		1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	21,600	23,760	23,760
Office Supplies		67	67	67	67	67	67	67	67	67	67	67	67	804	884	884
Marketing Expenditure																
Salaries, EPF & SOCSO		2,409	2,409	2,409	2,409	2,409	2,409	2,409	2,409	2,409	2,409	2,409	2,409	28,906	31,797	31,797
Signboard		850	850	850	850	850	850	850	850	850	850	850	850	10,200	11,220	11,220
Operations Expenditure																
Cash Purchase																
Payment of Account Payable															29,969	30,502
Carriage Inward & Duty																
Salaries, EPF & SOCSO		6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	79,848	87,833	87,833
Other Expenditure																
Pre-Operations																
Deposit (rent, utilities, etc.)	1,000													1,000		
Business Registration & Licences	200													200		
Insurance & Road Tax for Motor Vehicle	500													500	500	500
Other Pre-Operations Expenditure	0															
Fixed Assets																
Purchase of Fixed Assets - Land & Buildi	0															
Purchase of Fixed Assets - Others	41,324													41,324		
Hire-Purchase Down Payment	0															
Hire-Purchase Repayment:																
Principal																
Interest																
Loan Repayment:																
Principal		59	59	59	59	59	59	59	59	59	59	59	59	712	712	712
Interest		15	15	15	15	15	15	15	15	15	15	15	15	178	178	178
Tax Payable																
TOTAL CASH OUTFLOW	43,024	21,128	21,128	21,128	21,128	21,128	21,128	21,128	21,128	21,128	21,128	21,128	21,128	296,561	309,270	309,803
CASH SURPLUS (DEFICIT)	31,638	79,662	79,773	79,782	88,912	88,976	89,034	89,745	89,861	99,772	99,847	108,872	108,942	1,134,815	1,160,845	1,330,428
BEGINNING CASH BALANCE		31,638	111,300	191,073	270,855	359,767	448,743	537,777	627,521	717,382	817,154	917,001	1,025,873	0	1,107,016	2,267,861
ENDING CASH BALANCE	31,638	111,300	191,073	270,855	359,767	448,743	537,777	627,521	717,382	817,154	917,001	1,025,873	1,134,815	1,134,815	2,267,861	3,598,288

8.4 PRODUCTION COST PRO-FORMA STATEMENT

Frosty Fresh Food PRODUCTION COST PRO-FORMA STATEMENT			
	Year 1	Year 2	Year 3
Raw Materials			
Opening Stock	0	2,830	1,352
Current Year Purchases	29,969	30,502	33,883
Ending Stock	2,830	1,352	1,038
Raw Materials Used	27,139	31,980	34,197
Carriage Inward			
	27,139	31,980	34,197
Salaries, EPF & SOCSO	79,848	87,833	87,833
Factory Overhead			
Depreciation of Fixed assets (Operations)	4,913	4,913	4,913
Total Factory Overhead	4,913	4,913	4,913
Production Cost	111,900	124,726	126,943

8.5 PRO-FORMA INCOME STATEMENT

Frosty Fresh Food PRO-FORMA INCOME STATEMENT			
	Year 1	Year 2	Year 3
Sales	1,356,714	1,470,115	1,640,231
Less: Cost of Sales			
Opening Stock of Finished Goods		1,050	980
Production Cost	111,900	124,726	126,943
less: Ending Stock of Finished Goods	1,050	980	819
	0	0	0
	110,850	124,796	127,104
Gross Profit	1,245,865	1,345,320	1,513,128
Less: Expenditure			
Administrative Expenditure	133,693	147,062	147,062
Marketing Expenditure	39,106	43,017	43,017
Other Expenditure			
Business Registration & Licences	200		
Insurance & Road Tax for Motor Vehicle	500	500	500
Other Pre-Operations Expenditure			
Interest on Hire-Purchase			
Interest on Loan	178	178	178
Depreciation of Fixed Assets	310	310	310
Total Expenditure	173,986	191,066	191,066
Net Profit Before Tax	1,071,878	1,154,253	1,322,061
Tax	0	0	0
Net Profit After Tax	1,071,878	1,154,253	1,322,061
Accumulated Net Profit	1,071,878	2,226,131	3,548,192

8.6 PRO-FORMA BALANCE SHEET

Frosty Fresh Food PRO-FORMA BALANCE SHEET			
	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Land & Building			
Office Equipments	1,195	1,062	929
Office Furnitures	1,592	1,415	1,238
Transportation Vehicle (Van)	9,810	8,720	7,630
Machine & Equipment	34,404	30,582	26,759
	47,001	41,779	36,556
Current Assets			
Stock of Raw Materials	2,830	1,352	1,038
Stock of Finished Goods	1,050	980	819
Accounts Receivable			
Cash Balance	1,107,016	2,267,861	3,598,288
	1,110,896	2,270,193	3,600,145
Other Assets			
Deposit	1,000	1,000	1,000
TOTAL ASSETS	1,158,897	2,312,972	3,637,702
Owners' Equity			
Capital	82,001	82,001	82,001
Accumulated Profit	1,071,878	2,226,131	3,548,192
	1,153,879	2,308,132	3,630,193
Long Term Liabilities			
Loan Balance	2,848	2,136	1,424
Hire-Purchase Balance			
	2,848	2,136	1,424
Current Liabilities			
Accounts Payable	2,170	2,703	6,084
TOTAL EQUITY & LIABILITIES	1,158,897	2,312,972	3,637,702

9.0 PROJECT MILESTONES/ SCHEDULE

Right off, this milestone focuses on setting up and running Frosty Fresh Food at the earliest phase. Instead of rushing ahead, the timeline allows each step to follow through clearly from idea to actual launch within half a year. Each phase connects tightly so nothing gets skipped while things grow steadily.

Activities	Timeline
Business idea development and market research	Month 1
Product categorization and recipe standardization	Month 1
Supplier sourcing and raw material procurement	Month 2
Branding, packaging design, and labeling	Month 2
Purchase of equipment and production setup	Month 3
Trial production and quality control testing	Month 3
Business registration and licensing approval	Month 3
Official production and business launch	Month 4
Marketing and promotional activities	Month 4
First sales and customer feedback collection	Month 4
Product improvement and expansion planning	Month 5-6

Table 8: Project Timeline

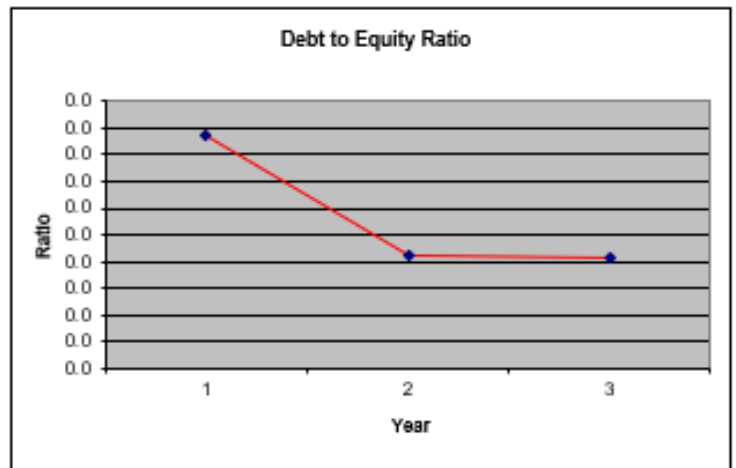
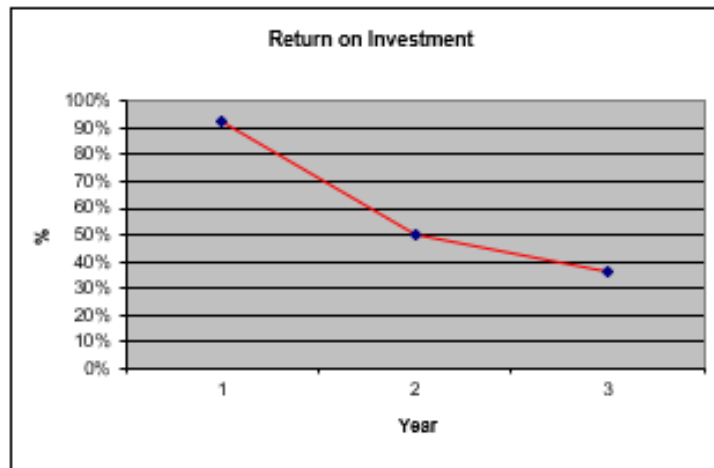
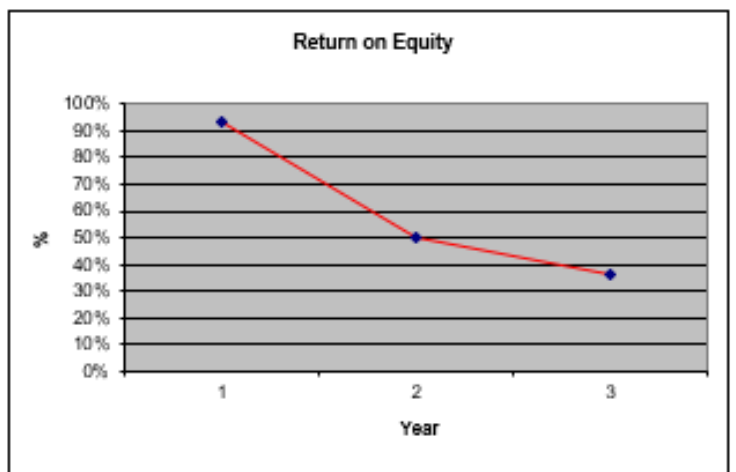
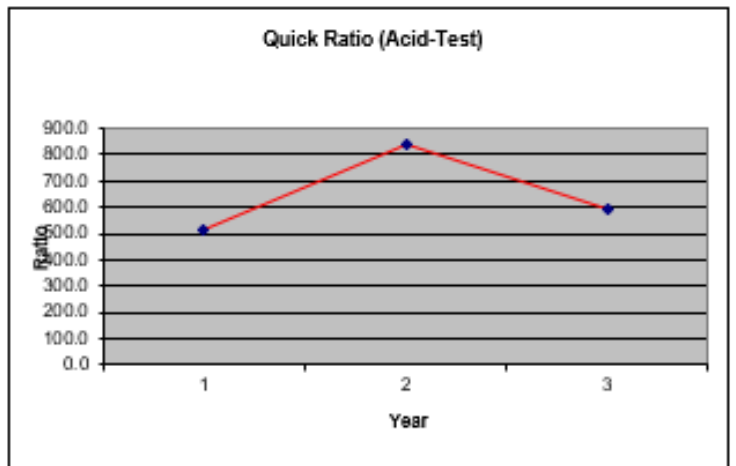
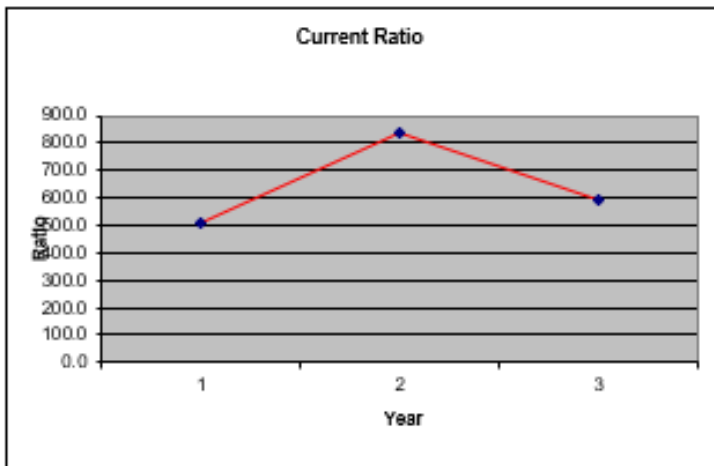
10.0 APPENDICES

FROSTY FOOD FINANCIAL PERFORMANCE

Frosty Fresh Food FINANCIAL PERFORMANCE			
	Year 1	Year 2	Year 3
<u>PROFITABILITY</u>			
Sales	1,356,714	1,470,115	1,640,231
Gross Profit	1,245,865	1,345,320	1,513,128
Profit Before Tax	1,071,878	1,154,253	1,322,061
Profit After Tax	1,071,878	1,154,253	1,322,061
Accumulated Profit	1,071,878	2,226,131	3,548,192
<u>LIQUIDITY</u>			
Total Cash Inflow	1,431,376	1,470,115	1,640,231
Total Cash Outflow	324,359	309,270	309,804
Surplus (Deficit)	1,107,016	1,160,845	1,330,427
Accumulated Cash	1,107,016	2,267,861	3,598,288
<u>SAFETY</u>			
Owners' Equity	1,153,879	2,308,132	3,630,193
Fixed Assets	47,001	41,779	36,556
Current Assets	1,110,896	2,270,193	3,600,145
Long Term Liabilities	2,848	2,136	1,424
Current Liabilities	2,170	2,703	6,084
<u>FINANCIAL RATIOS</u>			
<i>Profitability</i>			
Return on Sales	79%	79%	81%
Return on Equity	93%	50%	36%
Return on Investment	92%	50%	36%
<i>Liquidity</i>			
Current Ratio	511.9	839.8	591.7
Quick Ratio (Acid Test)	510.1	839.0	591.4
<i>Safety</i>			
Debt to Equity Ratio	0.0	0.0	0.0
<u>BREAK-EVEN ANALYSIS</u>			
Break-Even Point (Sales)	194,214	213,368	211,731
Break-Even Point (%)	14%	15%	13%

GRAPH

FINANCIAL PERFORMANCE GRAPH



11.0 REFERENCES

- Global Growth Insights. (2025). *Frozen prepared foods market trends*. Retrieved from <https://www.globalgrowthinsights.com/market-reports/frozen-prepared-foods-market-105523>
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