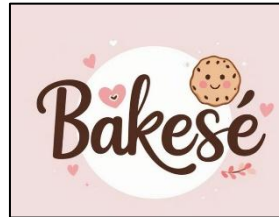




اَوْبُو سَيِّدِي تَيْكُو لَوِيْجِيْنَ مَارَا  
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## BAKESÉ BUSINESS PLAN



<b>FACULTY</b>	:	<b>FACULTY OF INFORMATION SCIENCE</b>
<b>GROUP</b>	:	<b>CDIM3ST1</b>
<b>COURSE</b>	:	<b>PRINCIPLES OF ENTREPRENEURSHIP</b>
<b>COURSE CODE</b>	:	<b>ENT530</b>
<b>SEMESTER</b>	:	<b>SEMESTER 3 (CDIM260 &amp; CDIM261) AND SEMESTER 5 (CDIM262)</b>
<b>GROUP NAME</b>	:	<b>GROUP 1 (BAKESÉ)</b>
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**SUBMISSION DATE:**

**23<sup>RD</sup> JANUARY 2026**

## **ACKNOWLEDGEMENT**

In the name of Allah, the Gracious and the Merciful.

Without the consent of Allah, the Almighty, we may not be able to complete the task assigned to us as part of our responsibility. We want to express our gratitude for His guidance and support in our circumstances. Words cannot fully convey how thankful we are to Him.

We extend our heartfelt gratitude to Sir Raslan bin Nordin, our Principles of Entrepreneurship (ENT530) lecturer, whose guidance and unwavering support were instrumental in helping us complete this task. We greatly appreciate his willingness to assist his students and provide clarity throughout this journey. We pray that Allah grants him and his family enduring blessings and well-being.

We also sincerely thank our friends for their collaboration and support. Their willingness to help, share insights, and provide encouragement has been truly meaningful. Their contributions remind us of the importance of mutual learning and teamwork.

Finally, we wish to acknowledge all individuals who, directly or indirectly, contributed to the successful completion of this work. Your support and encouragement have motivated us to persevere and complete this endeavour to the best of our abilities. For this, we extend our deepest appreciation.

**THANK YOU**

## LIST OF FIGURES

NO.	TITLE	PAGES
1.	Figure 2.0: The logo of Bakesé	2
2.	Figure 7.1.3: The Organizational Chart of Bakesé	23

## TABLE OF CONTENTS

<b>NO.</b>	<b>TITLE</b>	<b>PAGES</b>
	<b>ACKNOWLEDGEMENT</b>	<b>i</b>
	<b>LIST OF FIGURES</b>	<b>ii</b>
	<b>LIST OF TABLES</b>	<b>iii</b>
<b>1.0</b>	<b>EXECUTIVE SUMMARY</b>	<b>1-2</b>
<b>2.0</b>	<b>COMPANY PROFILE</b>	<b>2-7</b>
<b>3.0</b>	<b>INDUSTRY ANALYSIS</b>	<b>8-9</b>
<b>4.0</b>	<b>PRODUCT OR SERVICE DESCRIPTION</b>	<b>9-11</b>
<b>5.0</b>	<b>MARKET ANALYSIS AND STRATEGY</b>	<b>11-14</b>
<b>6.0</b>	<b>OPERATION PLAN</b>	<b>14-16</b>
<b>7.0</b>	<b>MANAGEMENT TEAM AND COMPANY STRUCTURE</b>	<b>16-25</b>
<b>8.0</b>	<b>FINANCIAL PROJECTION</b>	<b>25-35</b>
<b>9.0</b>	<b>PROJECT MILESTONES/ SCHEDULE</b>	<b>35</b>
<b>10.0</b>	<b>CONCLUSION</b>	<b>36</b>
	<b>REFERENCES</b>	<b>36</b>
	<b>APPENDICES</b>	<b>36-37</b>

## **1.0 EXECUTIVE SUMMARY**

Bakesé is a small cookie business that is run by students, which focuses on baking fresh, high-quality, and affordable cookies for all customers regardless of age. The business was started in order to meet the increasing demand for simple comfort snacks that are easy to enjoy at anytime, anywhere. Among most dessert choices, cookies are popular due to their convenience, affordability, and suitability for all sorts of occasions, such as celebrations, gifting, studying, or even casual snacking. Bakesé aims to give tasty cookies with a catchy and endearing brand image that stands out especially to young customers, such as teens and students.

Therefore, Bakesé offers a variety of homemade cookies, such as the classic and modern flavors, that were produced by using simple ingredients, yet manage to maintain good hygiene and quality control. The baked cookies are designed to be soft, chewy, fresh, and eye-pleasing, which matches the appealing brand of an identity. The business concentrated on consistency in taste as well as presentation, where the buyers can get delight in the same quality of every purchase made. Bakesé also intended to maintain the menu's simplicity and keep it manageable, so costs and wastes are controllable and reduced.

The target market for Bakesé consists mostly of youngsters, who are students, young adults, as well as families and working individuals who may enjoy the mentioned products. They are suitable for daily consumption as well as for small events like birthdays, gatherings, and study groups. Bakesé chose to operate particularly through online applications and websites, where there are direct orders and delivery services, which makes it easier for customers to make orders without having to visit a physical store. This kind of method gives the chance for the business to reach more buyers while maintaining the low cost of operation.

Bakesé uses a competitive way of pricing method where cookies were offered at reasonable, affordable prices while keeping the good quality. This assists in getting repeat customers and encourages direct promotion. Some of the marketing strategies are like social media promotion, appealing packaging, offers in seasons, and limited-time flavors. These ways help in building brand awareness and customer attraction, especially among youngsters who are active online.

As for operations, the production process is efficient and easy, where it begins with the preparation, baking, cooling, packaging, and delivery. The duties are divided among group members to maintain smooth operations, good time management, and accountability. This kind of approach assists the business in running effectively while giving each member effective entrepreneurial experience.

All in all, Bakesé has strong potential as a small-scale cookie business because of its clear product focus, affordable start-up cost, and big market appeal. Along with effective marketing, continuous good product quality, and impressive teamwork, Bakesé wants to grow in unison and rise as a recognizable cookie brand among the local community.

## 2.0 COMPANY PROFILE



*Figure 2.0: The logo of Bakesé*

Bakesé was founded in 2025 by a group of passionate young entrepreneurs who shared a deep love for baking and a strong entrepreneurial spirit. The idea for the business began during informal baking sessions among friends, where homemade cookies often became a source of comfort and joy for family and peers. Encouraged by positive feedback and repeated requests for more, the founders realized there was genuine market potential in turning this shared passion into a viable business venture.

The name “Bakesé” was inspired by the words “Bake” and “Savor,” symbolizing the brand’s philosophy to create baked goods that people can truly savour and enjoy. Starting as a home-based business, Bakesé began small-scale production by selling assorted cookies to close networks through social media platforms such as Instagram and TikTok. Within a short period, customer demand increased due to the product’s unique taste, consistent quality, and appealing presentation. This growth validated the founders’ belief that the local market had a strong appetite for premium-quality, freshly baked cookies made with love and authenticity.

Bakesé’s progress to date has been steady and strategic. The team has successfully developed a range of cookie flavours to cater to various customer preferences, from classic chocolate chip to more innovative options inspired by local tastes. The brand also focuses on aesthetic packaging and personalized service, enhancing both its market appeal and customer loyalty. With a growing online presence and increasing brand recognition, Bakesé is now expanding into small-scale retail and collaborating with local cafés to strengthen its distribution channels.

## **2.1 Vision, Mission, And Objectives of Business**

### **2.1.1 Vision**

- To become a leading local cookie brand in Malaysia that brings warmth, happiness, and connection to people through delicious, handcrafted cookies made with love, creativity, and quality ingredients.

### **2.1.2 Mission**

The mission is to deliver premium-quality cookies that blend traditional baking values with modern innovation. Bakesé strives to create unique flavors and beautifully crafted products that satisfy diverse tastes while maintaining freshness and authenticity.

Bakesé is committed to:

- Using high-quality and locally sourced ingredients to ensure freshness and sustainability.
- Providing excellent customer service through personalized experiences and thoughtful packaging.
- Promoting a sense of community by spreading positivity, kindness, and togetherness through our brand.
- Growing responsibly by maintaining ethical practices, creativity, and continuous improvement in every aspect of our business.

### **2.1.3 Objectives**

Bakesé's business objectives are designed to guide the company's short-term and long-term development while ensuring profitability, sustainability, and customer satisfaction.

#### **Short-Term Objectives (1–2 Years):**

- To successfully launch the Bakesé brand in the local market and build strong brand recognition.
- To achieve consistent monthly sales growth through online platforms and community-based marketing.
- To establish a loyal customer base by ensuring product quality, affordability, and excellent service.
- To introduce at least three new cookie flavors that cater to different customer preferences.

### **Long-Term Objectives (3–5 Years):**

- To expand Bakesé’s operations into retail outlets and partner with local cafés and gift shops.
- To develop a strong social media presence and e-commerce platform for nationwide distribution.
- To implement sustainable packaging initiatives that align with environmental responsibility.
- To achieve profitability and business stability while maintaining high product quality and customer trust

## **2.2 Logo Description of Business**

According to the Cambridge Dictionary, a logo is a symbol or design used by a company to identify its products and promote its brand. Our product, Bakesé, features a logo that is carefully crafted with thoughtful elements, colors, and fonts to represent the warmth, love, and joy behind every cookie we bake. Each element in the logo has a specific meaning that reflects the essence of our brand identity.

- ***Brown Color***

The brown color used in the word “Bakesé” symbolizes the richness and warmth of freshly baked cookies. It represents comfort, homeliness, and the authentic flavor of baked goods made with love.

- ***Pink Color***

The light pink background and heart elements reflect sweetness, affection, and joy. Pink symbolizes the happiness and emotional connection we aim to create with every bite of our cookies.

- ***Cookie Icon***

The smiling cookie that replaces the accent on the letter “é” symbolizes playfulness and creativity. It also emphasizes our main product, cookies, while giving the brand a friendly and memorable visual identity.

- ***Heart Elements***

The small hearts surrounding the logo express love and care, representing our passion for baking and our dedication to making people happy through our products.

- ***Font Style***

The cursive and rounded font style reflects softness and approachability, making the logo appear warm and inviting. The smooth flow of the text also gives a sense of handmade craftsmanship, aligning with our artisanal cookie concept.

### **2.3 Legal Structure**

Bakesé operates as a partnership, registered under the Companies Commission of Malaysia (SSM). This legal structure was chosen after careful consideration of the business's scale, resources, and long-term goals. A partnership allows for the sharing of capital, expertise, and workload among the business founders, which is ideal for a small-to-medium enterprise at its early stage.

Each partner contributes distinctly, whether through financial investment, product development, marketing, or operational management, ensuring that the responsibilities are fairly distributed and that every member plays an essential role in driving the business forward. This collaborative structure promotes transparency, shared accountability, and effective decision-making, which are key factors in sustaining business growth.

From a financial perspective, operating as a partnership minimizes the initial cost of formation and administrative complexity compared to incorporating a private limited company (Sdn. Bhd.). It also allows the business to adapt more easily to market changes, as decisions can be made quickly with mutual agreement among partners. Moreover, the partnership model nurtures a sense of unity and trust among members, which are qualities that align with Bakesé's core values of teamwork, creativity, and community-driven entrepreneurship.

In the long term, the partnership may evolve into a private limited company (Sdn. Bhd.) once the business achieves financial stability and expansion goals, ensuring greater protection for partners and potential investors.

## **2.4 Key Partnership and Management**

Bakesé's management team consists of a group of committed and passionate individuals with complementary skills and diverse academic and professional backgrounds. Each team member specializes in different areas, including business management, finance, marketing, and culinary arts, ensuring a well-rounded foundation for the company's operations. This diversity allows Bakesé to make informed decisions, execute strategies effectively, and maintain strong organizational efficiency.

The Managing Partner oversees the overall direction of the business, ensuring alignment with the company's mission and long-term goals. The Marketing and Human Resources Manager is responsible for promoting the brand, managing digital platforms, and developing creative campaigns to strengthen Bakesé's presence in the market. The Financial Manager handles budgeting, cost management, and financial projections to ensure sustainable profitability. Meanwhile, the Production Manager ensures that every cookie produced meets the brand's standards of quality, freshness, and consistency.

Beyond internal management, Bakesé places strong emphasis on building strategic external partnerships. The company collaborates with local suppliers to source fresh, high-quality ingredients such as butter, flour, and chocolate chips, supporting local businesses and ensuring that ingredients are obtained sustainably. Working with small-scale Malaysian agricultural producers not only enhances product authenticity but also contributes to the local economy.

Furthermore, Bakesé has established collaborative relationships with local cafés, event organizers, and gift shops, allowing for co-branding opportunities, seasonal promotions, and wider product reach. These partnerships help Bakesé strengthen its brand recognition while reaching new customer segments who value artisanal, handmade products.

The company also leverages digital partnerships with online marketplaces and delivery services to improve accessibility and convenience for customers. By maintaining both physical and digital distribution channels, Bakesé ensures flexibility and long-term business resilience in an evolving market environment.

<b>Name of the Company</b>	Bakesé
<b>Tagline</b>	"Savor the Sweet Moments"
<b>Business Address</b>	Jalan Plumbum P7/P, Seksyen 7, 40000 Shah Alam, Selangor
<b>E-mail Address</b>	bakese@gmail.com
<b>Telephone Number</b>	010-5330286
<b>Type of Business</b>	Product
<b>Form of Business</b>	Partnership
<b>Main Activities</b>	Producing and selling cookies
<b>Date of Commencement</b>	20 October 2025
<b>Date of Registration</b>	20 November 2025
<b>Name of Bank</b>	Maybank Berhad
<b>Bank Account Number</b>	482301697513

### **3.0 INDUSTRY ANALYSIS**

Bakesé operates in the food and beverage industry, focusing on cookie production. The cookies industry is one of the food industries that remains relevant because its products are accepted by all segments of society and are in continuous demand throughout the year. Cookies are easy to store, easy to eat, and suitable for various situations such as daily use, parties, and as gifts. Therefore, this industry is considered stable and able to survive despite economic changes and market competition.

In Malaysia, the cookie industry involves various manufacturers, including large companies and small businesses. This industry shows stable growth, supported by consumers' lifestyles that increasingly favour convenient and practical foods. Although demand for cookies exists throughout the year, sales usually increase significantly during festive seasons such as Eid al-Fitr, Chinese New Year, and Deepavali, when cookies are often served as main dishes and gifts. In line with this trend, sales in the cookie industry are expected to increase gradually in line with market demand, especially during festive seasons and special occasions.

From an economic perspective, the cookie industry is influenced by changes in the cost of raw materials such as flour, sugar, and butter, as well as the financial situation of consumers. Although production costs may increase, cookies remain popular because their prices are relatively affordable for most consumers. At the same time, consumers are now increasingly inclined to support local products and small businesses, and there is a growing preference for homemade, high-quality products. These trends open opportunities for businesses like Bakese to attract loyal local customers.

Next, technological advancements have impacted the cookie industry, especially in marketing and sales. The use of social media and online platforms such as Shopee, TikTok, and Instagram allows businesses to reach a wider audience and communicate directly with customers, while improvements in packaging technology help maintain product quality, extend shelf life, and ensure food safety without compromising taste.

From a regulatory perspective, the biscuit industry is subject to food safety and hygiene laws set by the relevant authorities. Manufacturers must ensure the cleanliness of production facilities, and the safety of raw materials should comply with basic food handling guidelines. Adhering to this regulation is important to protecting consumers while also building confidence in these food products for the market.

Among the main factors that determine success in the biscuit industry are the ability to consistently produce high-quality products, reasonable pricing, attractive packaging, and

consumer trust in the brand. Furthermore, the capacity to understand market demand and adapt products to consumer tastes also play crucial role in ensuring the business remains competitive in this highly competitive industry.

Overall, the biscuit industry has positive and stable long-term prospects. Demand for biscuits is expected to remain strong as food can be enjoyed by people of all ages and backgrounds. Increased sales during festive seasons also support local products, and the use of technology in marketing provides good opportunities for the industry's future growth. Because of this, Bakese has the potential to expand gradually in line with industry development and evolving consumer needs.

#### **4.0 PRODUCT OR SERVICE DESCRIPTION**

Bakesé offers a premium and freshly baked cookies that combine a classic flavour with modern twists to meet the growing demand. This business focuses on providing a high-quality homemade cookie that is suitable for every customer of all ages, whether for daily consumption or casual snacking, or even for eating it while studying or for special occasions such as celebrations and gifting. Cookies are chosen as the core product due to their wide affordability, and can be enjoyed anytime and anywhere. Through this opportunity, Bakesé aims to establish itself as a reliable and appealing local cookie brand that can deliver both taste satisfaction and emotional comfort, especially to its customers.

These products offered by Bakesé consist of a variety of homemade cookies featuring both classic and modern flavours such as chocolate chip, red velvet, a famous flavour nowadays, which is matcha, and double chocolate. As for its signature flavours, Bakesé also seasonal and limited-edition cookies to maintain customer interest and to encourage repeat purchase from customers, especially during festive seasons and special occasions. The business also provides a customizable cookie box that is suitable for any event or party, such as birthdays, graduations, small gatherings, and gifting purposes.

This product is produced using a simple yet high-quality ingredient while maintaining proper hygiene and quality control throughout the baking process, and each batch of cookies is baked fresh upon order to ensure a soft, chewy texture and consistent taste. Bakesé serve as snacks and desserts that fulfill each customer's basic needs for enjoyable food. Bakesé product also offers comfort and joy, especially for students and young adults who often seek affordable treats during study sessions or breaks. These cookies are also designed to support social interaction, such as sharing them with friends or giving them as thoughtful gifts.

In terms of pricing, Bakesé adopts an affordable premium pricing strategy, which means the products are priced at a medium range, making them accessible, especially for students and working individuals, while still reflecting the quality and freshness of the homemade cookies. This pricing approach allows the business to remain competitive within the local cookies and bakery market without compromising on product standards also be able to control the production costs and can be ensured to maintain consistent pricing for customers.

By focusing on the product quality and customer experience, Bakesé is positioned as a competitive player within the local bakery and cookies market while maintaining affordable pricing. Unlike low-cost mass-produced cookies that are produced in bulk and prioritise quantity over quality, Bakesé's business focuses on freshness by baking cookies in small batches and preparing them upon order, so that this approach can ensure that customers receive cookies with better texture and taste, which enhances customers' overall satisfaction and encourages repeat purchases.

At the same time, Bakesé remains more affordable and accessible compared to high-end artisan bakeries. This business operates through online platforms and delivery services, which significantly help in reducing operational expenses such as rental and in-store labour. Using online operations, this allows the Bakesé business to focus more on product quality than on a physical infrastructure. This model also provides an easy and quick process for customers, as orders can be placed easily through our digital platforms and delivered directly to them. As a result, Bakesé can reach a broader customer base beyond its immediate location while maintaining low operating costs and competitive pricing.

The value of the proposition of Bakesé depends on its ability to create an opportunity for customers to receive fresh and quality cookies at reasonable prices. This focus on the fresh production of cookies will be used as an opportunity to provide quality with every purchase. The availability of convenient online ordering further enhances customer experience by saving time and reducing the effort required to obtain premium baked goods, especially for students and working individuals with busy schedules. Also, Bakesé's attractive and minimalist packaging increases the perceived value of the product, making the cookies suitable not only for personal consumption but also for gifting purposes. This combination of quality and affordability allows Bakesé to fill a gap in the market where premium-looking and tasting cookies are often priced too high for budget-conscious consumers. With this, Bakesé successfully caters to young customers and can seek value in buyers who desire enjoyment without the burden of high cost.

Customer demand for Bakesé is likely to be high, especially from students and working individuals, because both groups very often look out for affordable yet tasty food. For students,

it's always nice to snack easily while studying or taking a quick break, while for working individuals, these are quick and easy foods for their busy schedules. Positive customer demand can therefore be due to the growing interest in ready-to-eat food items as well as growing support for homemade and local products. Consumers are becoming more aware of product quality and freshness, which makes homemade cookies more appealing compared to mass-produced alternatives. So, in conclusion, for this customer demand, it can be seen that Bakesé emphasizes freshly baked products and local production, which aligns well with this consumer behaviour, strengthening its market potential.

In terms of the current market scenario, Bakesé exists in a competitive market for desserts and snacks, including both well-established brands that are established for cookies and new brands for home-based bakeries. Established brands like Famous Amos have already gained a large share in the market in terms of brand awareness and coverage, and many home-based bakers, particularly those making use of social media like TikTok and Instagram, are attracting customers for their products. These competitors offer a wide range of cookie products with varying price points, flavours, and presentation styles. For a more detailed evaluation of competitors, customer preferences, market size, and strategic positioning will be further discussed in the Market Analysis and Strategy section.

## **5.0 MARKET ANALYSIS AND STRATEGY**

The data for this analysis was collected through multiple sources to make sure the accuracy. Online surveys were conducted using Google Forms. We are targeting 50 respondents to understand the preferences and buying behaviour of our customers. In addition, price observations were made on popular e-commerce platforms like Shoppe, TikTok Shope to identify the pricing trends. Finally, social media trend analysis was carried out to identify viral cookie trends and potential demand for innovative cookie packaging and flavours.

### **5.1 Market Analysis**

#### **5.1.1 Marketing Objective**

- The main goals for Bakesé are to position the brands to become a preferred choice for self-reward and gifting. The company aims to achieve sales of 500 sets of 12 cookies within the first year of operation, while we can set up with a customer database of at least 200 regular buyers. These objectives aim to secure a strong initial market presence and create repeat purchase behaviour among loyal customers.

### 5.1.2 Marketing Segmentation

- The target market includes university students, young office workers aged 18 to 45, and individuals seeking premium cookies as a gift. These consumers are active on social media platforms like Instagram and TikTok, where trends and aesthetics influence purchasing decisions.
- The market size is estimated at around 50,000 active social media users in Selangor who often purchase online snacks or gifting item. The estimated market share for Bakesé start 5% in the first year and is projected to reach 10% by the third year, based on growing interest in premium and aesthetically packaged cookies. Although the estimated market share is 5% in the first year, the actual sales volume is expected to be lower due to limited production capacity and the business being operated on a small scale.

### 5.1.3 Competitor Analysis

Competitors	Type	Strengths	Weaknesses
Famous Amos	Direct	Known as a global brand, an iconic brand	High price, overly sweet
Home Bakers (TikTok)	Indirect	Highly viral, attractive packaging	High delivery cost, limited stock
Viral TikTok Cookies	Future	Trendy, visually appealing	Unstable supply, untested brand

### 5.1.4 SWOT Analysis

- Strengths:** Bakesé Cookies are less sweet, have a premium texture, and come in eco-friendly zip bag packaging. The six varieties, plus a special combo, provide customers with options and can enhance gifting appeal.
- Weaknesses:** As a new brand, Bakesé has limited recognition and marketing budget.

- iii. **Opportunities:** Increasing trend in gifting cookie sets for birthdays, celebrations, and corporate events. Social media virality can help expand reach.
- iv. **Threats:** Rising cost of premium ingredients such as imported chocolate and butter, and competition from both established and emerging cookies brands.

Year	Market Share (%)	Units Sold (12-cookie sets)	Sales Value (RM)
1	5%	500	12,500
2	8%	1,200	30,000
3	10%	2,500	62,500
4	12%	3,800	95,000
5	15%	5,000	125,000

## 5.2 Market Strategy

### 5.2.1 Marketing Mix (4Ps)

- a) **Product:** Premium Bakesé Cookies with crispy outside and soft inside, made with high-quality chocolate. The cookies are packaged in a zip bag, available in six varieties plus a special combo, providing an attractive and practical gift option.
- b) **Price:** Each set of 12 cookies is priced at RM25, using psychological pricing to remain competitive while conveying premium quality.
- c) **Promotion:** Marketing efforts include TikTok and Instagram reels, ASMR baking videos, sending free samples to micro influencers, and highlighting the attractive packaging and variety options.
- d) **Distribution:** Cookies are sold directly via website or WhatsApp, also through local boutiques or cafes, targeting customers who value both convenience and aesthetics.

### 5.2.2 Tactics

- a) **Limited drop strategy:** Weekly preorders create FOMO (Fear of Missing Out) and encourage timely purchase.
- b) **Upselling Add-ons:** Customers can add extras such as chocolate dips or custom cards (RM2-RM5) to increase average revenue per sale.

c) **Subscription Plan:** Monthly cookies subscription with a 10% discount provides recurring income and strengthens customer loyalty.

d) **B2b Gifting:** Bulk cookie sets for weddings or corporate events boost sales volume and brand recognition.

**5.2.3 Differentiation**

Bakesé can differentiate itself with less-sweet, premium cookies in eco-friendly zip bag packaging, offering six varieties plus special combo options. This focus on taste, quality, and aesthetic makes Bakesé Cookies ideal for gifting and self-reward, setting it apart from large-scale production or overly sweet competitors.

**6.0 OPERATION PLAN**

This table outlines the key goals, strategies, and actions required to run Bakesé Cookies efficiently. Organizations need to prepare roadmaps to have a clear vision of where they are heading due to the cutthroat competition in the market (Forsyth, 2022).

GOAL	STRATEGY	ACTIONS	RESPONSIBILITY	DEADLINES
Plan production costs	Control expenses and budget	Create a production budget, estimate ingredient and labour costs, allocate funds for operations, and track spending.	Financial manager	Aug 2025
Establish production facility	Operate from a compliant and efficient baking location	Find appropriate commercial kitchens from online searches or banners. Ensure food safety laws are followed, sign a lease, and set up spaces for baking and storage.	Managing manager	Aug 2025
Purchase baking equipment	Equip the kitchen with reliable and	Determine the necessary equipment, evaluate vendors, and estimate costs.	Operating manager	Aug – Sep 2025

	efficient tools	Purchase oven, mixer, trays, refrigerator, and arrange installation		
Recruit production staff	Build a skilled and compliant workforce.	Establish job roles, advertise job openings, conduct interviews, hire staff, and provide training on hygiene and safety standards.	Human resource manager	Sep 2025
Ensure supply availability	Partner with reliable suppliers. Maintain a steady supply to receive good-quality raw materials.	Identify approved ingredient and packaging suppliers, negotiate pricing. Supplies will be scheduled to restock every three weeks.	Operating manager	Oct 2025
Start production progress	Follow standardized processes. Ensure efficient and consistent production	Create a production schedule. The product will be made the night before the store opens. Working hours are estimated from 8 am – 7 pm.	Product manager	Oct – Nov 2025
Maintain product quality	Deliver consistent and safe products.	Conduct quality control inspections. Monitor baking standards, ensure proper storage is done correctly, and address any customer feedback.	Product manager	Oct – Nov 2025

Launch marketing activities	Promote cookie products and drive sales.	Develop an effective marketing strategy. Promote products through official business social media accounts like Instagram and TikTok. Launch opening promotions and coordinate branding activities.	Marketing manager	Nov – Dec 2025
Monitor business performance	Improve operations and decision-making.	Note down and review past sales, production volumes, and expenses. Analyse the performance reports and implement operational improvements if necessary.	Marketing manager	Dec 2025

## 7.0 MANAGEMENT TEAM AND COMPANY STRUCTURE

To establish a business project, Bakesé Cookies Business creates an administrative plan to ensure the process is working and functions as a filter to determine priorities that help academic leaders to decide on so they can take suitable actions according to the needs, also streamlining management to allocate the resources.

### 7.1 Management Team

Bakesé operates as a small-scale partnership business that is owned and managed by its founding members, who are students. The partnership structure allows shared ownership and responsibility among members, making it suitable for a start-up business with limited capital and resources. This structure encourages teamwork as each member contributes to both managerial and operational roles. As a student that run a business, Bakesé adopts a flexible management structure that allows members to balance academic commitments while ensuring smooth business operations. Although Bakesé is a small and a student who run this business, management roles

are assigned among members to ensure a clear division of responsibilities and efficient operations, so that it will allowing a future expansion to become a bigger business.

Our business organization is perfectly organized in terms of its process. Bakesé Cookies Business is built based on a partnership business structure, where there is one general manager responsible for handling the business to set up a clear goal, which is straight up according to the organizational objectives. Alongside this, there will be another five managers working together to complete the standards of their tasks as a team to achieve the goal of the business. The compensation for employees will be provided based on their responsibilities and performance within the business. Salaries or allowances for this first plan will be given according to each level of contribution to ensure fair and reasonable payment while maintaining cost efficiency for this first stage of business.

### **7.1.1 Employee Positions**

<b>Position</b>	<b>Main Task</b>
Managing Manager	<ul style="list-style-type: none"> <li>• Oversees the overall operations of the business and makes sure all departments are aligned and working toward the same goal</li> <li>• Set long-term strategies and objectives and act as a bridge between top management and other managers.</li> </ul>
Operating Manager	<ul style="list-style-type: none"> <li>• Handles the business operations and makes sure processes run smoothly</li> <li>• Coordinates between different teams to ensure efficiency in workflow and productivity.</li> </ul>
Financial Manager	<ul style="list-style-type: none"> <li>• Manage the business finances, including budgeting and cash flow management.</li> <li>• Prepare financial reports and analyse data to support business decisions.</li> </ul>
Marketing Manager	<ul style="list-style-type: none"> <li>• Develops and implements marketing strategies to promote the business's products and services.</li> <li>• Conduct market research to understand customer needs, trends, and competitor activity.</li> </ul>
Human Resource Manager	<ul style="list-style-type: none"> <li>• Manage recruitment and hiring employees to build a strong team.</li> <li>• Oversees employee performance management and solve conflict.</li> </ul>

Product Manager	<ul style="list-style-type: none"> <li>Oversees the development and lifecycle of products from idea to launch and beyond.</li> <li>Gather customer feedback, conducting market research for improvement and innovation</li> </ul>
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### 7.1.2 Managers Brief Resume

- Managing Manager



<b>Name of the Owner</b>	NURFARAH HANIS BINTI AZHAR
<b>Identity Card Number</b>	040520-03-7202
<b>Age</b>	21
<b>Address</b>	17-2, Sri Ampang Hilir Condominium, Jalan Hilir 3, Taman Angsana Hilir, 55100 Kuala Lumpur
<b>Email Address</b>	<a href="mailto:nurfarahhanis@gmail.com">nurfarahhanis@gmail.com</a>
<b>Telephone Number</b>	0197335592
<b>Marital Status</b>	Single
<b>Academic Qualifications</b>	Bachelor of Culinary Management (Hons) From Universiti Teknologi MARA (UiTM)
<b>Skills</b>	<ul style="list-style-type: none"> <li>High-minded leadership and outstanding critical thinking.</li> <li>Develop new cookie flavours, improve recipes, and follow trends</li> <li>Time management in balancing academic responsibilities while running the business.</li> </ul>
<b>Experience</b>	<ul style="list-style-type: none"> <li>Gained 2 years of hands-on experience in a bakery shop, supporting daily food</li> </ul>

	<p>preparation and customer service operations.</p> <ul style="list-style-type: none"> <li>• Experience applying culinary knowledge from academic studies into real business practice</li> </ul>
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- Operating Manager



<b>Name of the Owner</b>	DAYANG SAIDATUL ZINNIRAH BINTI AG MATASAN
<b>Identity Card Number</b>	040115-12-7654
<b>Age</b>	21
<b>Address</b>	12-5, Taman Bukit Damai Apartment, Jalan Kolam, Luyang, 88300 Kota Kinabalu, Sabah
<b>Email Address</b>	<a href="mailto:dayangsaidatul@gmail.com">dayangsaidatul@gmail.com</a>
<b>Telephone Number</b>	01110490045
<b>Marital Status</b>	Single
<b>Academic Qualifications</b>	Bachelor of Business Administration (Hons) from Universiti Teknologi MARA (UiTM)
<b>Skills</b>	<ul style="list-style-type: none"> <li>• Ability to form comprehensive marketing strategies for the business</li> <li>• Ability to handle operational issues or mistakes quickly</li> </ul>
<b>Experience</b>	<ul style="list-style-type: none"> <li>• 6 months internship as an Office Administrative Assistant</li> </ul>

	<ul style="list-style-type: none"> <li>• Experience in inventory monitoring, including checking stock levels and reordering supplies</li> </ul>
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- Financial Manager



<b>Name of the Owner</b>	NORALIA BINTI RASHID
<b>Identity Card Number</b>	041112-10-0854
<b>Age</b>	21
<b>Address</b>	A-12-7, Pangsapuri Resak, Pesiaran Pulau Angsa, Perdana Heights, 40150 Shah Alam, Selangor
<b>Email Address</b>	<a href="mailto:noralia@gmail.com">noralia@gmail.com</a>
<b>Telephone Number</b>	01137032243
<b>Marital Status</b>	Married
<b>Academic Qualifications</b>	Bachelor of Business in Finance (Hons) from Universiti Teknologi MARA (UiTM)
<b>Skills</b>	<ul style="list-style-type: none"> <li>• Know basic accounting, such as record transactions, track income and expenses accurately</li> <li>• Balance academic responsibilities</li> </ul>
<b>Experience</b>	<ul style="list-style-type: none"> <li>• Assisted in managing financial records for a student-run business.</li> <li>• Applied finance knowledge from academic studies to real business operations.</li> </ul>

- Marketing Manager



<b>Name of the Owner</b>	DELERIA LESTIN
<b>Identity Card Number</b>	041105-12-0406
<b>Age</b>	21
<b>Address</b>	3-10, Limau Manis, Jalan Lihing, Pitas, 89100 Kota Marudu, Sabah
<b>Email Address</b>	<a href="mailto:deleria@gmail.com">deleria@gmail.com</a>
<b>Telephone Number</b>	01129987902
<b>Marital Status</b>	Single
<b>Academic Qualifications</b>	Bachelor of Business Administration (Hons) in Marketing from Universiti Teknologi MARA (UiTM)
<b>Skills</b>	<ul style="list-style-type: none"> <li>• Plan and execute basic marketing activities and promotions.</li> <li>• High on market research to identify customers' needs and trends.</li> </ul>
<b>Experience</b>	<ul style="list-style-type: none"> <li>• Applied business administration concepts in real business settings.</li> </ul>

- Human Resources Manager



<b>Name of the Owner</b>	WELNA METCHEAL JAMIRIN
<b>Identity Card Number</b>	041212-13-8767
<b>Age</b>	21
<b>Address</b>	8-12, Pangsapuri Kenyalang Park, Jalan Tun Ahmad Zaidi Aduce, 93150 Kuching, Sarawak
<b>Email Address</b>	<a href="mailto:welna@gmail.com">welna@gmail.com</a>
<b>Telephone Number</b>	01112105042
<b>Marital Status</b>	Single
<b>Academic Qualifications</b>	Bachelor of Business in Human Resource Management (Hons) from Universiti Teknologi MARA (UiTM)
<b>Skills</b>	<ul style="list-style-type: none"> <li>• Can balance academic workload while supporting small business operations.</li> <li>• Understand basic labour laws and policies.</li> </ul>
<b>Experience</b>	<ul style="list-style-type: none"> <li>• Assisted in training and staff development activities.</li> </ul>

- Product Manager



<b>Name of the Owner</b>	NURSYASYA AQILA BINTI ZAIDI
<b>Identity Card Number</b>	040709-10-7689
<b>Age</b>	21
<b>Address</b>	Lot 264, Jalan Budiman, Kampung Melayu Batu 16, 48000, Rawang Selangor
<b>Email Address</b>	<a href="mailto:nursyasyaaqila@gmail.com">nursyasyaaqila@gmail.com</a>
<b>Telephone Number</b>	0139728439
<b>Marital Status</b>	Single
<b>Academic Qualifications</b>	Bachelor of Culinary Management (Hons) From Universiti Teknologi Mara (UiTM)
<b>Skills</b>	<ul style="list-style-type: none"> <li>• Calculate ingredient costs and set profitable prices.</li> <li>• Know basic marketing awareness.</li> </ul>
<b>Experience</b>	<ul style="list-style-type: none"> <li>• Assisted in developing and testing food products in a culinary project.</li> </ul>

### 7.1.3 Organizational Chart



Figure 7.1.3: The Organizational Chart of Bakesé

## 7.2 External Resources and Services

Bakesé is trying to sustain a low budget and avoid any additional costs and time, so our business will not hire any external professionals for that, but even though this business will not hire any external professionals, we still will keep improving our value with the best services and high-quality products for our customers. Bakesé works closely with local ingredient and packaging suppliers to ensure a consistent supply of quality raw materials and sustainable packaging that aligns with the brand's image.

## 7.3 Human Resources Work Plan

Work Areas	Type	Action Plan	Budget	Timeline
Banking Assistant (1-2 persons)	Part-time	Support production	RM7-10 per hours	During periods of high demand, such as festive seasons or promotional campaigns
Packaging Assistant	Part-time	Assist with packaging and other preparation	RM7-8 per hour	During periods of high demand
Delivery Services	Outsourced/ Part-time	Order delivery services	RM5-10 per delivery	Daily and frequent delivery scheduling based on orders

In terms of human resources, Bakesé operates with a minimal workforce to control operational costs. This business requires one to two part-time banking assistants to support production during periods of high demand, such as festive seasons or promotional campaigns. A packaging assistant may also be engaged on a part-time basis to assist with packaging and other preparation in peak demand periods like festive seasons. Delivery services are also outsourced to third-party providers or part-time and paid per delivery, eliminating the need for permanent logistics staff.

Since Bakesé operates as a small-scale business, employees will primarily engage on a short-term basis, especially during peak demand periods. As for the initial stage of operation, the business includes EPF and SOCSO benefits in its

compensation system, so employees will not worry about their financial retirement and their protection rights as subordinates in our organization.

#### 7.4 Advisor Board

At the current stage of operation, Bakesé does not have a formal advisory board. This is due to the small scale of the organization's business, where management decisions are handled internally by the partners. However, the business recognises the importance of external guidance and may seek informal advice from lecturers, especially from experienced entrepreneurs and industry practitioners. Such advisory support like this can support and provide a valuable insight into areas such as Bakesé planning, the strategies, and improvement as the business grows.

### 8.0 FINANCIAL PROJECTION

This section projected the financial performance of the business over five years. Our primary goal is to show that the venture is not only viable but capable of consistent growth. These forecasts are built on a fixed selling price of RM25 per 12 cookies set. To hit our targets, we will focus on scaling our production efficiency and refining our workflow. We also plan to bring in part-time help during busy seasons to ensure we never miss out on peak market demand.

#### 8.1 Start-Up Cost

To get the business running, we need to cover several one-time costs. This initial investment ensures we have the right equipment and enough raw materials to start selling without delays. We have calculated a total startup requirement of RM11,580. Most of this capital is directed toward machinery (RM8,500), as high-quality production tools are essential for our efficiency targets. We have kept other costs, such as renovation and vehicle expenses, at zero to stay lean and minimize debt in the early stage.

<b>START-UP COST</b>	<b>COST (RM)</b>
<b>Capital Expenditure; Administrative</b>	
Land & building	0
Business fixtures and equipment	1,000
Office renovation	0
Motor vehicles	0
<b>Sub total</b>	<b>RM 1,000</b>

<b>Capital Expenditure: Operations</b>	
Machinery	8,500
Factory renovation	0
<b>Sub total</b>	<b>RM 8,500</b>
<b>One-Time Start-Up Expenditure</b>	
Installation of fixtures/equipment	0
Starting inventory cost	1,480
Office supplies	200
Legal and professional fees	200
<b>Sub total</b>	<b>RM 2,080</b>
<b>Other Pre-Operations Expenditure</b>	
Deposit (rent, utilities, etc.)	0
Business Registration & Licences	0
Insurance & Road Tax for Motor Vehicle	0
Other Expenditure	0
<b>Sub total</b>	<b>RM 0</b>
<b>TOTAL</b>	<b>RM 11, 580</b>

## 8.2 Working Capital (Monthly)

To keep our bakery running smoothly, we have identified the recurring costs needed for our daily business. This monthly budget covers everything from raw materials to staff wages. While this is a fixed plan, it can also be adjusted if our production needs increase during busy months.

Our total monthly budget is RM8,780. The biggest portion is for our four staff members in production and delivery. Having a dedicated team ensures our quality stays high, but it may also give us the capacity to handle larger orders when needed. We have also included a marketing budget that can be shifted between social media and physical ads, depending on what works best.

Finally, we added a 5% contingency (RM439). This extra amount may also help with sudden price jumps in ingredients, but it can also be used for any urgent equipment maintenance.

The full breakdown of our monthly costs is shown below:

<b>WORKING CAPITAL</b>	<b>COST</b>	<b>FIXED</b>	<b>VARIABLE</b>
<b>Marketing</b>			
<b>Item</b>	<b>RM</b>	<b>Fixed</b>	<b>Variable</b>
Delivery expenses	300	-	✓
Advertising	200	-	✓
Salesmen commission	0	-	-
<b>Subtotal</b>	<b>500</b>	-	-
<b>Administrative</b>			
<b>Item</b>	<b>RM</b>	<b>Fixed</b>	<b>Variable</b>
Salaries and wages (office – 1 person)	1,200	✓	-
Rent	0	-	-
Utilities	500	-	✓
Office supplies	100	-	✓
Insurance	0	-	-
Office maintenance	0	-	-
<b>Operations</b>			
<b>Item</b>	<b>RM</b>	<b>Fixed</b>	<b>Variable</b>
Salaries & wages (bakery, delivery, packaging – 4 persons)	5,000	✓	-
Factory maintenance	0	-	-
Purchases (raw materials & packaging)	1,480	-	✓
<b>Other Expenditure</b>			
<b>Item</b>	<b>RM</b>	<b>Fixed</b>	<b>Variable</b>
Other expenses	0	-	-
<b>SUMMARY</b>			
<b>Description</b>	<b>RM</b>		
<b>Total Working Capital (Monthly)</b>	<b>8,780</b>	-	-
Total Working Capital Required (1 month)	8,780	-	-

Working Capital + Contingencies (5%)	<b>439</b>	-	-
<b>TOTAL WORKING CAPITAL REQUIRED</b>	<b>9,219</b>	-	-

### 8.3 Start-Up Capital and Financing

In this part, we look at the total money needed to get the business started. This includes the cost of equipment and the cash we need for the first month of operations. By doing this, we can also make sure we have enough money in the bank, so we don't run out of cash early on.

The total amount we need is RM20,799. We have decided to use our own money (Share Capital) to pay for everything. Since we are not taking any bank loans, we can also save on interest costs, which may also help the business grow faster. Starting this way can also give us more freedom to make decisions without worrying about debt. Even though we are using our own savings now, we may also consider other funding options later if we decide to open more branches.

The table below shows where the money is coming from and how it is being used:

<b>ESTIMATED START-UP CAPITAL</b>	
<b>Description</b>	<b>Cost (RM)</b>
Total Start-Up Cost	11,580
Working Capital Required	9,219
<b>TOTAL START-UP CAPITAL REQUIRED</b>	<b>20,799</b>

### 8.4 Proforma Cash Flow Statement

This proforma cash flow statement shows the movement of cash inflows and outflows of the business over five years. It is important as it helps the business monitor its liquidity position and ensure that there is sufficient cash to meet daily operating expenses such as salaries, utilities, and raw materials.

In the first year, the business receives cash mainly from owners' capital contributions and initial sales. However, the cash flow shows a deficit in the early years due to high start-up costs and operating expenses, which is common for new

businesses. During this period, most operational activities are supported by owners' capital to ensure smooth business operations. As the business does not rely on bank loans, there are no loan repayments or interest expenses involved.

As sales increase gradually from Year 2 onwards, the cash flow position improves. By Year 5, the business is expected to achieve a positive cash balance as sales grow and operations become more stable. This positive cash position can be used to support future business expansion or be retained as a reserve fund to strengthen the financial stability of the business.

The detailed cash flow projections are presented in the table below.

<b>CASH INFLOW</b>					
<b>Item</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
Share Capital	11,580	0	0	0	0
Loan	0	0	0	0	0
Cash Sales	12,500	30,000	62,500	95,000	125,000
<b>TOTAL CASH INFLOW</b>	<b>24,080</b>	<b>30,000</b>	<b>62,500</b>	<b>95,000</b>	<b>125,000</b>
<b>CASH OUTFLOW</b>					
<b><i>Administrative Expenditure</i></b>					
<b>Item</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
Salaries & wages (office)	14,400	14,400	14,400	14,400	14,400
Utilities	6,000	6,000	6,000	6,000	6,000
Office supplies	1,200	1,200	1,200	1,200	1,200
<b>Subtotal Administrative</b>	<b>21,600</b>	<b>21,600</b>	<b>21,600</b>	<b>21,600</b>	<b>21,600</b>
<b><i>Marketing Expenditure</i></b>					
<b>Item</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
Delivery expenses	3,600	3,600	3,600	3,600	3,600
Advertising	2,400	2,400	2,400	2,400	2,400
<b>Subtotal Marketing</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b><i>Operations Expenditure</i></b>					
<b>Item</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>

Cash purchase (raw materials & packaging)	6,000	9,000	13,000	17,760	17,760
Payment of accounts payable	0	0	0	0	0
Carriage inward & duty	0	0	0	0	0
Salaries, EPF & SOCSO	30,000	42,000	54,000	60,000	60,000
<b>Subtotal Operations</b>	<b>36,000</b>	<b>51,000</b>	<b>67,000</b>	<b>77,760</b>	<b>77,760</b>
<b>Other Expenditure – PreOperations</b>					
<b>Item</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
Deposit (rent, utilities, etc.)	0	0	0	0	0
Business registration & licences	200	0	0	0	0
Insurance & road tax	0	0	0	0	0
Other pre-operations expenditure	0	0	0	0	0
<b>Subtotal Pre-Operations</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fixed Assets</b>					
<b>Item</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
Purchase of fixed assets – Land & building	0	0	0	0	0
Purchase of fixed assets – Others	9,500	0	0	0	0
<b>Loan &amp; Tax</b>					
<b>Item</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>

Loan payment (principal)	0	0	0	0	0
Interest on loan	0	0	0	0	0
Tax payable	0	0	0	0	0
<b>TOTAL CASH OUTFLOW</b>					
<b>YEAR</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
<b>CASH OUTFLOW</b>	73,300	72,600	88,200	105,360	105,360
<b>CASH POSITION</b>					
<b>Item</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
Cash surplus (deficit)	-49,220	-42,600	-25,700	-10,360	19,640
Beginning cash balance	0	-49,220	-91,820	-117,520	-127,880
<b>Ending cash balance</b>	<b>-49,220</b>	<b>-91,820</b>	<b>-117,520</b>	<b>-127,880</b>	<b>-108,240</b>

## 8.5 Pro-Forma Income Statement

This section shows how much profit our business expects to make over the next five years. It can help us see if our sales are enough to cover all our production and office costs. By checking these numbers, we can also find ways to manage our spending better as the business grows.

In the first year, we expect to sell 500 units, which will bring in RM12,500. As more people learn about our cookies, our sales may also go up to 2,500 units by Year 5. While our costs for raw materials will increase as we bake more, our gross profit can also grow significantly over time. This shows that our business model is working well.

Our expenses for marketing and office work may also increase slowly, but it stays under control. Because we don't have large debts, our net profit can also improve every year. This extra profit also means we can reinvest in the business or save for plans.

The full breakdown of our profit and loss is shown in the table below:

<b>PRODUCTION COST PRO-FORMA STATEMENT</b>					
<b>Item (RM)</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>

<b>Raw Materials</b>					
Opening Stock	0	0	0	0	0
Ending Stock	0	0	0	0	0
Raw Materials Used	5,700	8,600	12,500	17,060	16,860
Carriage Inward	300	400	500	700	900
<b>Total raw material used and carriage inward</b>	<b>6,000</b>	9,000	13,000	17,760	17,760
<b>Labour (Salaries, EPF &amp; SOCSO) Factory Overhead</b>	2,400	3,000	3,600	4,500	6,000
<b>TOTAL FACTORY OVERHEAD</b>	500	500	500	500	500
<b>TOTAL PRODUCTION COST</b>	<b>8,900</b>	<b>12,500</b>	<b>17,100</b>	<b>22,760</b>	<b>24,260</b>

<b>PRO-FORMA INCOME STATEMENT</b>					
<b>SALES</b>					
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
Units Sold	500	800	1,200	1,800	2,500
<b>Sales (RM25/unit)</b>	<b>12,500</b>	<b>20,000</b>	<b>30,000</b>	<b>45,000</b>	<b>62,500</b>
<b>Less: Cost of Sales</b>					
	<b>Y1</b>	<b>Y2</b>	<b>Y3</b>	<b>Y4</b>	<b>Y5</b>
Opening Stock of Finished Goods	0	0	0	0	0
Production Cost	8,900	12,500	17,100	22,760	24,260
Less: Ending Stock	0	0	0	0	0

<b>Cost of Sales</b>	<b>8,900</b>	<b>12,500</b>	<b>17,100</b>	<b>22,760</b>	<b>24,260</b>
<b>Gross Profit</b>					
	<b>Y1</b>	<b>Y2</b>	<b>Y3</b>	<b>Y4</b>	<b>Y5</b>
<b>Gross Profit</b>	<b>3,600</b>	<b>7,500</b>	<b>12,900</b>	<b>22,240</b>	<b>38,240</b>
<b>Less: Expenditure</b>					
<b>Expenditure (RM)</b>	<b>Y1</b>	<b>Y2</b>	<b>Y3</b>	<b>Y4</b>	<b>Y5</b>
Administrative Expenditure	1,200	1,500	1,800	2,200	2,800
Marketing Expenditure	800	1,000	1,300	1,800	2,500
Other Expenditure	300	400	500	600	800
Business Registration & Licences	300	–	–	–	–
Insurance & Road Tax	–	–	–	–	–
Other Pre-Operations Expenditure	400	–	–	–	–
Interest on Loan	–	–	–	–	–
Depreciation of Fixed Assets (Administrative)	300	300	300	300	300
<b>Total Expenditure</b>	<b>3,300</b>	<b>3,200</b>	<b>3,900</b>	<b>4,900</b>	<b>6,400</b>
<b>Net Profit</b>	<b>300</b>	<b>4300</b>	<b>9000</b>	<b>17,340</b>	<b>31,840</b>

## 8.6 Pro Forma Balance Sheet

The pro-forma balance sheet presents Bakesé's projected financial position over a period of five years. It outlines the expected levels of assets, liabilities, and equity based on forecasted business activities. This statement is useful in assessing whether the business is likely to remain financially sound in the long term.

<b>PRO-FORMA BALANCE SHEET</b>					
<b>ASSETS</b>	<b>YEAR 1</b>	<b>YEAR 2</b>	<b>YEAR 3</b>	<b>YEAR 4</b>	<b>YEAR 5</b>
<b>Fixed Assets (Book Value)</b>					

Land & Building	0	0	0	0	0
Equipment	9,500	9,000	8,500	8,000	7,500
<b>Total Fixed Assets</b>	<b>9,500</b>	<b>9,000</b>	<b>8,500</b>	<b>8,000</b>	<b>7,500</b>
<b>Current Assets</b>					
Inventory of Raw Materials	0	0	0	0	0
Inventory of Finished Goods	0	0	0	0	0
Cash Balance	21,520	41,160	60,800	80,440	100,080
<b>Total Current Assets</b>	<b>21,520</b>	<b>41,160</b>	<b>60,800</b>	<b>80,440</b>	<b>100,080</b>
<b>Other Assets</b>					
Deposit	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>31,020</b>	<b>50,160</b>	<b>69,300</b>	<b>88,440</b>	<b>107,580</b>
<b>EQUITY &amp; LIABILITIES</b>					
<b>EQUITY &amp; LIABILITIES</b>	<b>YEAR 1</b>	<b>YEAR 2</b>	<b>YEAR 3</b>	<b>YEAR 4</b>	<b>YEAR 5</b>
<b>Equity</b>					
Share Capital	11,580	11,580	11,580	11,580	11,580
Retained Earnings	19,440	38,580	57,720	76,860	96,000
<b>Total Equity</b>	<b>31,020</b>	<b>50,160</b>	<b>69,300</b>	<b>88,440</b>	<b>107,580</b>

<b>Liabilities</b>					
Loan Balance	0	0	0	0	0
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>31,020</b>	<b>50,160</b>	<b>69,300</b>	<b>88,440</b>	<b>107,580</b>

Based on the financial projection, the business demonstrates financial viability as sales increase steadily over the three years. Profitability is expected to improve as fixed costs remain relatively stable while revenue continues to grow.

## 9.0 PROJECT MILESTONES/ SCHEDULE

This table shows the month-by-month project milestones for Bakesé, outlining critical activities from initial planning to the completion of first sales. All activities are planned to ensure the business progresses smoothly and achieves its objectives on schedule.

<b>Activities</b>	<b>Deadlines</b>
Final planning and business concept establishment	Aug 2025
Incorporation of a business	Aug 2025
Recipe Formulation and product development	Aug - Sep 2025
Recipe testing and sample preparation	Sep - Oct 2025
Selection and preparation of sales channels	Sep 2025
Purchase of raw materials for production	Oct 2025
Commencement of production & business operation	Oct - Nov 2025
Initial promotion & marketing activities	Nov - Dec 2025
Receipt of first customer orders	Dec 2025
Delivery & completion of first sales	Jan 2026

## 10.0 CONCLUSION

Bakesé Cookies is a thriving business that aims to be a well-known product that will become the customer's favourite. The alignment of clear goals, effective strategies, and accountable management ensures efficient production, consistent product quality, and responsible resource utilization. Although there are several competitors in the market that often become a daily challenge, this business is confident that it will manage to push through and operate smoothly to meet the customer's expectations. With great responsibilities and continuous enthusiasm, they can achieve long-term growth and success in the future.

## REFERENCES

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## APPENDICES

BUSINESS PLANNING RUBRICS (40%)							
Course Name: Principles of Entrepreneurship		Group members name:			Lecturer's Name:		
Course Code: ENT530					Group:		
Criteria	Marks Allocated	Poor	Moderate	Satisfactory	Good	Excellent	Weighted Marks Obtained (%)
		1	2	3	4	5	
Preliminary items	5	Provide poor preliminary materials • Cover page • Acknowledgement • Table of contents	Provide moderate preliminary materials • Cover page • Acknowledgement • Table of contents	Provide satisfactory preliminary materials • Cover page • Acknowledgement • Table of contents	Provide good preliminary materials • Cover page • Acknowledgement • Table of contents	Provide excellent preliminary materials • Cover page • Acknowledgement • Table of contents	
Executive summary	5	No executive summary	Poorly understand on the executive summary	Moderate understand on the executive summary	Satisfactory understanding on the executive summary	Good understanding on the executive summary	
Company Profile (company name, logo and vision) Company History, Legal Structure Key Partnership)	5	Poorly presented. Many key elements are not highlighted	Moderately presented. Few key elements are highlighted	Satisfactorily presented. Fairly highlight key elements	Highly satisfactorily presented. Good in highlighting key elements	Excellent presented. Key elements are excellently highlighted.	