



BUSINESS PLAN OF SWEET CRUMBS COOKIES



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1.0 EXECUTIVE SUMMARY

Sweet Crumbs Cookies is a physical retail store business that specializes in premium soft homemade cookies. The business focuses on producing freshly baked cookies with rich flavors, soft texture, and high-quality ingredients. Sweet Crumbs Cookies aims to provide delicious cookies that are suitable for daily treats, gifts, and special events at an affordable price.

One of the main problems faced by customers is the difficulty in finding fresh and high-quality cookies in the market. Many cookies available are mass-produced, lack freshness, or are overpriced. In addition, customers often have limited options for custom orders and freshly baked products.

To solve this problem, Sweet Crumbs Cookies offers freshly baked, made-to-order cookies using quality ingredients such as real butter and premium chocolate. Customers can place custom orders based on their preferences, and delivery services are provided to ensure convenience and product freshness. The target market of Sweet Crumbs Cookies includes students, working adults, families, and customers looking for gifts or event treats such as birthdays, celebrations, and small gatherings. The affordable pricing and attractive packaging make the products suitable for both personal consumption and gifting purposes.

Sweet Crumbs Cookies uses social media platforms such as Instagram, WhatsApp, and TikTok as its main marketing channels. Marketing strategies include posting product photos, customer reviews, promotions, and limited time offers to attract customers. Word-of-mouth marketing also plays an important role in increasing brand awareness.

From a financial perspective, the business requires a low start-up capital as it operates from home. The estimated initial capital is used mainly for ingredients, packaging, and basic baking equipment. The business expects to generate consistent sales through repeat customers, with a positive gross profit margin due to controlled production costs and direct-to-customer sales.

The main objective of Sweet Crumbs Cookies is to provide fresh, high-quality homemade cookies, build customer satisfaction and loyalty, and gradually expand the business by introducing new flavors, improving packaging, and increasing sales through online platforms.

2.0 COMPANY PROFILE

Sweet Crumbs Cookies is a business operating in the Food and Beverage industry. The Sweet Crumbs Cookies company is a business operating on premises and online to provide convenience to customers in making orders. Sweet Crumbs Cookies has been registered under a business structure that focuses on the Entrepreneur business type and has started operations on January 10, 2022. The company logo has been designed by adding biscuit elements and soft colors to symbolize a trusted, loved, and high-quality brand identity. The vision of Sweet Crumbs Cookies is to become a trusted and well-loved local cookie brand known for quality, freshness, and customer satisfaction. The mission of Sweet Crumbs Cookies is to provide delicious cookies at affordable prices for all customers and to continuously improve products and services based on customer feedback.

Sweet Crumbs Cookies was founded in 2021 as a home-based bakery business specializing in homemade cookies. The idea for the business originated from a passion for baking and a desire to share freshly baked, high-quality cookies with friends, family, and the local community. Initially, operations were small-scale, with cookies baked in the home kitchen and sold to neighbours and through word-of-mouth. Positive feedback and increasing demand encouraged the expansion of the business to an online platform, allowing customers to place orders conveniently through social media and messaging apps. Since its establishment, Sweet Crumbs Cookies has focused on producing fresh, delicious, and affordable cookies, while maintaining consistent quality and excellent customer service. The business is officially registered under the Enterprise business structure and continues to grow, aiming to become a trusted and well-loved local cookie brand.

3.0 INDUSTRY ANALYSIS

3.1.1 SIZE, GROWTH RATE AND SALES PROJECTION OF FOOD AND BAKERY INDUSTRY

The food and beverage industry in Malaysia has grown to become one of its most active and fastest developing business sectors. The Klang Valley serves as a central area where people highly seek snack and fast food options. The market for premium homemade cookies has an estimated annual value of RM15 million which is projected to increase at a rate of 8% annually because of changing lifestyle habits and rising fast food demand and online food ordering services becoming more popular.

On the other hand, the company's first-year sales are expected to be less than RM300,000, which the company's current production capacity and sales and marketing skills can support. While this is only a small fraction of the total premium homemade cookie market in the Klang Valley, it clearly indicates that there is still significant room for growth and expansion in the future.

3.1.2 SALES PROJECTION



Figure 1 Sales Projection

The first year of monthly sales projections for the company are presented in the figure 3.1 above. The company expects its sales to peak in November when they will generate RM20,400 and their lowest sales volume will occur in August when they generate RM6, 800. The company projects year-round sales to reach less than RM300,000 which reflects their current production capacity and marketing abilities. Trends suggest that the peak months will create new growth opportunities for companies.

3.2 TRENDS IN THE FOOD AND BAKERY INDUSTRY

The food and bakery industry in Malaysia is one of the most competitive sectors, especially in the category of snacks and desserts. Among all these bakery products, cookies are still a favorite of many because they are easy to store, easy to carry anywhere, and suitable for all ages. Cookies are also not only considered as a daily snack, but they can also be used as gifts on festive days such as Chinese New Year, Deepavali, and Hari Raya. This is the reason why the demand for cookies in the market is strong and stable, for personal use and special occasions. This trend shows the transformation of social lifestyles where customers prefer to buy snack items that are practical and easy to fit into their daily lives.

One of the main trends that has determined the cookie industry today is the growing need for simple and ready-to-eat foods. Modern consumers such as students and working adults prefer fast and uncomplicated food. This cookie is very suitable for this modern lifestyle because it can be eaten and taken anywhere and anytime, whether at home or in the office. Through this situation, the social trend that can be seen is where the busy lifestyle of the individual affects their nutritional behaviour.

One of the other trends that can be clearly seen nowadays is the overgrowth of online ordering and homemade businesses. Facebook, Instagram, TikTok, and WhatsApp are the platforms that are now used by many small business owners to market and sell their products. Customers only need to surf the internet to create it and send it to them. Through this development, it has also made it easier for merchants to sell their products without having to open a physical store, and entrepreneurs can also expand their customer reach without having to meet physically. This development is in line with technological trends where the use of digital platforms and social networks has become a very important part of operating an online business from home, requiring less capital than a physical store.

In addition, customers nowadays are also more inclined towards exclusive tastes and cookies with modern and soft variations such as matcha, red velvet, and dark chocolate. This indicates that the market for these cookies is growing in line with changing trends, resulting in the creation of various new variations resulting from the development of trends in social media.

At the same time, the trend of homemade cookies is gaining attention among customers because they consider this product more fresh, original, and special compared to cookies that come from mass production factories. This perception can help entrepreneurs to offer better quality products and be creative with their market strategy and be able to compete with a larger market. Social media trends show that social media influences consumer choice and product innovation in the bakery industry. Through this social trend, it is shown that customers prefer food products that are natively personalized. At the same time, the food and bakery industry in Malaysia is also driven by regulatory factors such as food safety standards, hygiene requirements, and halal certification, among other things, which increase consumer confidence and promote better quality control.

In conclusion, the cookies market in Malaysia can be categorized as an active market, competitive and full of business opportunities, especially for entrepreneurs who are smart, who make good use of internet platforms, and who know food trends and consumer preferences and can adapt quickly to changing trends.

3.3 KEY SUCCESS FACTORS IN THE COOKIE BUSINESS

To achieve success in this world of cookie-based business, entrepreneurs must analyze the essential components because this sector is a sector that has fierce competition with a variety of comparable products. These factors also determine whether the customer is satisfied with their purchase and will subsequently buy again in the future. In the long term, this factor will shape the company's reputation and its development and durability throughout its operations.

1. Taste

Taste is a key element that is very important in encouraging customers to buy cookies, and it is also an important feature that will determine whether customers want to buy cookies repeatedly. Despite the attractive packaging design and a good marketing strategy, it will not be bought by the buyer if the cookies do not meet their tastes. Good cookies should have a delicious taste and give a soft or crunchy texture when bitten. Therefore, the quality of the product is very important to gain customer satisfaction. The product must provide a strong

flavour along with a level of sweetness that allows customers to enjoy the taste of cookies that match their wishes.

2. Price

Price is also an important element that determines which product a customer will buy because various similar products compete in the market. The price of cookies should be affordable for students and young consumers who show greater price sensitivity about their spending choices. The price should represent the quality of the ingredients, portion size, and value assessment of the product.

Customers will be more likely to choose a company that provides the same product at a lower cost if the entrepreneur sets the price of his product too high. A business will experience financial difficulties when the price of its product falls below cost requirements, or customers will perceive the product as of poor quality. Entrepreneurs need to establish effective pricing methods that allow their products to compete in the marketplace while generating sufficient revenue to support continued growth and operations.

3. Packaging

Packaging serves as the main element that attracts customers to the product, and it creates a positive brand image. It is important for customers to see the product before buying it, because first impressions will encourage customers to buy a product without tasting it. Neat, clean, and beautiful packaging will increase customer confidence in product quality and hygiene standards. With good packaging, it will be an ideal gift choice for these cookies to be used as souvenirs during the festive season or special occasions such as Hari Raya, Chinese New Year, and Deepavali.

Along with the development of today's market technology through digital platforms and social media, it serves as a very important marketing strategy. Customers will decide to buy the product through the visual appearance that they see from photos or videos on social media. Through aesthetic and modern packaging, it will help a product increase its visibility on social media to attract more potential customers. Overall, strong and practical packaging is very important to protect cookies from damage or disintegration during the shipping process and maintain their original shape.

4. Consistent Quality

Customer trust depends on the consistency of product quality to maintain brand strength and product development. Customers expect the same taste, size, and texture of cookies every time they make a purchase. Customers will be disappointed when the quality of the product differs from one batch to another, as it leads to loss of trust in the brand, resulting in customers stopping buying the product. By maintaining consistent product quality, customers will feel valued, and customer loyalty to a product will be lasting, and it will support the success of long-term operations of the company. To achieve this, businesses need to have proper standard operating procedures, good control over materials, and careful monitoring of production processes. Business operations require continuous delivery of results because customers recognize this as proof of professional commitment.

5. Online Marketing

In the modern business environment now, online marketing is a very important tool to promote products and market their products. It serves as a key tool for food companies to reach their customers, as consumers use Shopee's TikTok, Instagram, and WhatsApp to discover new products and track their special offers while shopping online without having to go to a variety of different stores.

The entrepreneur will be able to enhance their online marketing efforts by using visually appealing content and short video clips along with demonstrating their baking processes and sharing customer feedback. Social media platforms allow entrepreneurs to interact with their customers, which helps them develop stronger relationships while their brand recognition grows and their customers become more loyal. Online marketing requires the entrepreneur to develop a creative strategy that must be implemented consistently because this approach will help them achieve better growth and increase their competitiveness in the cookies industry.

3.4 LONG-TERM INDUSTRY OUTLOOK

The food and bakery industry in Malaysia shows strong growth potential among its various market segments and especially the cookies segment. This industry will experience continuous growth due to the increasing demand for food that is easy to carry and lightweight as well as suitable for all ages. Through active social media marketing and growing consumer interest in premium homemade products, Sweet Crumbs Cookies can expand its market reach and increase sales while developing a sustainable business through the right business strategy and consistent product quality and effective use of online platforms.

4.0 PRODUCT OR SERVICE DESCRIPTION

4.1 PRODUCT OVERVIEW

Sweet Crumbs Cookies focuses on making soft baked premium cookies made from high quality ingredients. Cookies are prepared in small batches and freshly baked to maintain the quality of taste, and consistent freshness of each cookie purchased. The soft baked concept is chosen to give customers a better dining experience because it produces a better taste than dry or hard cookies that will provide satisfaction to customers according to all ages. This product is suitable for a snack, gift giving, and various events that include birthdays, open houses, and special celebrations. In addition, these cookies are also suitable as a snack option that can be enjoyed by students and professionals who work all day. This product is designed to meet the growing demand for accessible, tasty, and high-quality dessert options. It is the way of life of modern society because everyone wants instant access to delicious and satisfying food.

4.2 TYPES OF COOKIES OFFERED

Sweet Crumbs Cookies offer a wide variety of flavors allowing customers to choose between traditional cookies and premium cookies. The wide range of cookies we offer satisfies a wide range of customer preferences while maintaining constant quality and fresh delivery. available flavors include the following options:

1. Chocolate Chip Cookies

This dessert stands as an eternal classic because it uses high-end melted chocolate chips. First-time customers who want to try something familiar will enjoy this flavor that appeals to all ages.

2. Dark Chocolate Biscuits

This cookie combines chocolate dough with chocolate chunks to create a dessert that satisfies chocolate lovers who want an intense and delicious experience.

3. Red Velvet Biscuit

Soft red velvet biscuit contains cream cheese and white chocolate, which creates a stunning and luxurious dessert that distinguishes itself from other products.

4. Matcha Cookies

This flavor uses premium matcha to create a flavor that will be enjoyed by contemporary customers who want something different. Its slightly earthy yet sweet profile appeals to those interested in modern dessert trends.

5. Biscoff Cookies

These cookies retain the characteristic caramel flavor of the Biscoff spread, which appeals to customers who prefer a rich and flavorful and sweet taste in their desserts.

6. Sea Salt Cookies

The combination of sweet and salty creates a unique taste, which results in a premium and delicious dessert that can be enjoyed by customers.

4.3 SIZE AND PACKAGING

We prepare cookies that are medium in size and thick with soft-baked style, to maintain a soft texture and strong flavor. The size is designed to satisfy customers and is suitable for sharing. All cookies are packed in a sturdy box with a sticker and company logo. It is suitable for delivery and gifts. Proper packaging is required to protect cookies during shipping, which also improves the overall appearance of the product. We set 6 pieces of cookies in one box. This wrapping concept provides a neat, concise, and attractive appearance. It helps to increase the value of the product and is suitable as a gift.

4.4 UNIQUE SELLING PROPOSITION (USP)

Sweet Crumbs Cookies have a few unique features that distinguish them from competitors in the market. This Unique selling proposition is one of the most important things to build customer trust and encourage repeat purchases.

- Soft baked texture = Provides a better eating experience because the soft texture inside is different from other cookies on the market.
- Freshly baked = Cookies are made on the day of operation and on an order basis to ensure freshness and quality of products for customers.

- Premium ingredients = Cookies products that we prepare using high quality ingredients such as chocolate and butter with selected ingredients to maintain the taste and quality of the product is good.
- Quality homemade with premium feel = Although our cookies are homemade, it displays its distinctive features more professional and premium.

Sweet Crumbs Cookies uses its strengths to develop a strong product image and enable businesses to compete successfully against a variety of competitors in the bakery and dessert industry.

4.5 MARKET POSITIONING

Sweet Crumbs Cookies is a premium homemade cookies business, we offer our products at an accessible and marketable price point. This product is designed to target students and young working adults who are looking for premium cookies at an affordable price. With this market positioning, it will maintain the current market position of the business and can attract more customers who are looking for cookies with a premium taste without having to spend a lot of money. Sweet Crumbs Cookies also compete well with other competitors where we also accept and sell our cookies online by providing premium products and affordable prices to customers.

4.6 VALUE PROPOSITION

The value proposition emphasized by Sweet Crumbs Cookies is to provide premium, soft and fresh cookies that can be ordered by customers at budget-friendly prices. Many customers today face a problem when buying cookies does not match their expectations in terms of freshness of the product and taste. Sweet Crumbs Cookies can solve the problems faced by customers through its production system by baking cookies only after customers place their orders. Customers not only receive quality products, but they can also enjoy the convenience of ordering online and receiving fresh cookies without having to visit a physical store.

4.7 ANTICIPATED CUSTOMER DEMAND

The high demand for biscuits and dessert products will continue to exist as online food ordering has become more popular, and people are now looking for snacks that they can easily use as gifts. Cookies retain their appeal to people of all ages, which makes them suitable for a wide range of situations spanning both private dining and festive occasions. Customer demand for high-quality homemade cookies will increase as people now share dessert items on social media, and gifting has become a common practice. The Sweet Crumbs Cookies business will experience a steady demand from students and young adults and customers who want to buy a gift or self-reward.

4.8 COMPETITIVE OVERVIEW

There are many competitors in the market that include local bakeries, home-based online bakers that operate on Instagram and Shopee, and TikTok. Competitors provide a wide range of cookie products that customers can purchase at a variety of price points and of varying quality levels. However, Sweet Crumbs Cookies compete with other businesses by focusing on delivering fresh products that have a soft texture and use high-quality ingredients while maintaining an affordable price. These factors help to distinguish the product from competitors and create a stronger position in the market.

4.9 SUGGESTED PRICE

The suggested selling price for Sweet Crumbs Cookies is:

- A box containing 6 pieces of cookies for RM34

This price is as affordable for students and young adults as premium homemade cookies. This pricing strategy successfully attracts customers who want to buy it again and makes the product attractive and suitable for gift giving and special events.

5.0 MARKET ANALYSIS AND STRATEGY FOR SWEET CRUMBS COOKIES ENTERPRISES

This report covers market analysis and marketing strategies for Sweet Crumbs Cookies Enterprise. Sweet Crumbs Cookies Enterprise is a premium homemade cookie company located in the Klang Valley. This report was created from a combination of primary and secondary research that was conducted in January 2026. This market analysis focuses on understanding the market environment and potential competitive opportunities for Sweet Crumbs Cookies Enterprise to grow sustainably.

5.1 MARKET ANALYSIS

5.1.1 Marketing Objectives

To measure the performance of Sweet Crumbs Cookies and establish a baseline for growth, the company has established SMART Marketing Objectives for its first 12 months of operations.

- i. Archive sales in the amount of RM28,000 from 500 boxed cookies sold within the first 6 months.
- ii. Grow the Sweet Crumbs Cookies Instagram Community to 3500 followers with an engagement rate of 8% within 12 months, regardless of the size or strength of other baking organizations within Malaysia.
- iii. Acquire 80 regular customers by December 2026, each of whom will have placed a minimum of 3 repeat orders with Sweet Crumbs Cookies.
- iv. Launch two seasonal limited editions (Raya 2026 and Chinese New Year 2027) with a sell-out rate exceeding 90%.

5.1.2 TARGET MARKET SEGMENT

The audience for the service can be split into three main groups. University students from UITM and Sunway comprise 40% of the audience. While young professionals in Bangsar, Petaling Jaya, and KLCC make up 50%. Finally, there are those involved in events like birthdays and engagements, which are only 10% of the total market size.

5.1.3 MARKET SIZE AND EXPECTED SALES

The potential annual market for premium homemade cookies in Klang Valley is estimated at RM 15 million. However, with under RM 300,000 in sales available to start-up. Based on the company's ability to produce cookies and effectively promote them. The following is the percentage of the total premium homemade cookie market that can be expected to be met by Sweet Crumbs Cookies.

5.1.4 MARKET SHARE

Year	Market Share	Unit Sold (boxes of 6)	Average Price/Box	Revenue (RM)
1	0.3%	1200 boxes	RM 34	40,800
2	0.8%	3200 boxes	RM 36	115,200
3	1.5%	6000 boxes	RM 38	228,000

Table 1: Market Share

5.1.5 COMPETITOR ANALYSIS

A detailed analysis of three key competitors reveals differences in pricing, flavor, and shortcomings.

Competitor	Price/Box (6 pcs)	Top Flavors	Delivery	Weaknesses (Our Edge)
Dough & Co	RM 38	Salted Caramel, Nutella	Petaling Jaya only	Often sold out, no pre-order system
Bake Lovers	RM 32	Chocolate Chip, Oatmeal	Whole Klang Valley	Hard texture, basic packaging
Cookie Haus	RM 40	Red Velvet, Biscoff	KL & Selangor	Expensive, small cookie size

Table 2: Competitor Analysis

5.1.6 SWOT ANALYSIS

The SWOT analysis identifies internal strengths and external opportunities to leverage, as well as weaknesses and threats to manage.

	Opportunities (external, positive)	Threats (external, negative)
Strengths (internal, positive)	Strength-Opportunity strategies <ul style="list-style-type: none"> • Take advantage of the "local local" trend by showcasing the "homemade" process on Instagram. • To meet seasonal demand, introduce gift boxes with a festive theme. • Collaborate with food influencers to expand the audience and establish an authority. 	Strength-Threats strategies <ul style="list-style-type: none"> • Despite growing expenses, emphasize "premium ingredients" to support pricing. • Use strong visual branding to stand out among competitors. • To guarantee consistent revenue and lessen the influence of seasonality, provide subscription models.
Weaknesses (internal, negative)	Weakness-Opportunity strategies <ul style="list-style-type: none"> • Use online platforms (Shopee, GrabFood) to reach customers without a physical store. • Use social media trends to create interesting content that raises brand exposure. • To draw in new customers, run time-limited incentives. 	Weakness-Threats strategies <ul style="list-style-type: none"> • To increase coverage and lessen reliance on self-delivery, collaborate with delivery services like Grab and Lalamove. • To compete with less expensive options, provide smaller "trial packs" at a reduced cost. • To control cost rises, purchase ingredients in large quantities from nearby vendors.

Table 3: Swot Analysis

5.2 MARKET STRATEGY

5.2.1 Product

Sweet Crumbs Cookies Enterprises will become a leading producer of home-made premium cookie products by establishing 3 core aspects of our product strategy that best convey the products' value to the consumer- The highest quality of ingredients used in each cookie, the most appealing 'taste, look and smell' of each cookie, and the opportunity to experience a personalized cookie.

5.2.2 PRICING STRATEGY

Based on Perceived Value

Our pricing methodology focuses on value to customers. This approach allows customers to determine the price of our products based on their own previous experiences with similar quality products. Therefore, they will likely be willing to pay more if they are receiving a higher level of service. To support our pricing methodology, we have incorporated the following four pillars of value into our pricing structure: (1) guaranteed fresh within 4 hours, (2) high-quality ingredients with fully disclosed ingredient lists, (3) convenient 24-hour delivery service, and (4) a fully customized gifting experience including high-quality packaging. These elements help set our products apart from competitors. Thus, our company has priced its products at the following prices: RM 6.90/cookie, RM 39.90 for a box of 6 cookies, and RM 78.90 customized gift box of 12 cookies. We also offer volume-based corporate order discounts ranging from 15-25%.

Pricing Tactics

a. Discounting

Our strategy for discounts utilizes targeted and limited time offers to increase volume sales without compromising the image of our premium brand. For example, we intend to offer a 20% discount for launching products, a 15% discount for pre-ordering seasonal merchandise, discounts as bundles/subscriptions, rewards for loyalty/referencing us, and temporary (24-hour) flash sales during slow sales periods. All discounts will be presented as exclusive value and not just the result of lowering the prices on specific items.

b. Psychological pricing

The selling price of our cookies is determined using cost-based pricing with a markup of 112% of the total production cost. This strategy ensures that all production and distribution costs are covered, while providing a sustainable profit margin for our business. The costs considered include run a company successfully there are major areas of expense that need to be taken into consideration in terms of the management of production and pricing. Materials consist of the raw ingredients (flour, water, etc.) and packaging used to make the final products. Labour is considered at different stages of the manufacturing process - from preparing the ingredients through baking the finished products - the production and packaging of finished products, and to the quality assurance and efficient production of all baked goods. Overheads cover costs not directly attributable to the product, including utilities, equipment, delivery, and advertising. In short, all of these components will contribute to a well-maintained and well-managed manufacturing process.

COST	RM
Material costs	3,064.50
Labour costs	1,127
Overhead costs	3,095
Total costs	7,286.50

Table 4: Pricing Strategy

Cost per unit = RM 7,286.50/ 496 unit

= RM 16.00

Selling Price = RM 16.00 + 112%

= RM 33.92

= RM 34.00

5.2.3 PROMOTION AND DISTRIBUTION

The distribution of our premium cookies is designed for efficient delivery to customers without compromising quality or brand integrity. In addition, we have implemented a blended approach that includes selling directly from our website, as well as through other third-party platforms, such as grocery stores or convenience stores, which offer greater customer accessibility and convenience.

DIRECT CHANNEL	LOCATION	COUNTRY/STATE
Store	No 21, Jalan Batu Nilam 3, 41200 Klang	Selangor
Online channel	Instagram, TikTok, WhatsApp	Selangor

Table 5: Location our business

5.2.4 PROMOTION STRATEGY

The marketing team at Sweet Crumbs Cookies Enterprise determined the most effective marketing plan for our company. Since our company is still new to the market, we have chosen the simplest techniques of user advertising.

i) Business card

Our company card was designed with a pink colour by our marketing team. We use a minimalist design background which showing our cookie logo. Our logo shown on the front of our business card. Our official address and contact information were printed on the reverse of the business card.



Figure 1 Business Card (Front)



Figure 3 Business Card (Back)

Sales forecasting

Sales Projection	Number of products (box)	Sales (RM)	Events
January	500	17,000	New year Celebration
February	550	18,700	No event
March	525	17,850	No event
April	410	13,940	Eid Mubarak
May	300	10,200	No event
June	200	6,800	No event
July	250	8,500	No event
August	200	6,800	Independence Day
September	210	7,140	Malaysia Day
October	600	20,400	World Sight Day
November	480	16,320	No event
December	350	11,900	Year-End Celebration
Total (current year)	4,225	155,550	
Total Year 2 (Increased 10%)	4,648	171,105	Estimated sales based on Year 1
Total Year 3 (Increased 15%)	5,345	196,771	Estimated sales based on Year 2

Table 6 : Sale Forecasting our business

6.0 OPERATIONS

6.1 DEVELOPMENT

6.1.1 POSSIBLE LOCATIONS

Sweet Crumbs Cookies choose No 21, Jalan Batu Nilam 3, 41200 Klang, Selangor as our business and operation, this location was chosen for its strategic positioning within a busy commercial area, which ensures high visibility and easy access for walk-in customers. The premises are spacious and well-equipped to accommodate the full-scale production of cookies on-site that also provide a conducive environment for baking operations. The retail location will also be a place for customers to place orders and interact with employees, providing an easy pick-up location for local customers to buy fresh cookies.

6.1.2 SOURCES OF EQUIPMENT

Sweet Crumbs Cookies has purchased equipment from reliable local stores that sell cooking appliances. The primary equipment includes ovens, mixers, baking trays, cooling racks, packaging machines, and other essential kitchen equipment. All equipment has been chosen based on durability, efficiency, and affordability. All equipment will be purchased and owned by Sweet Crumbs Cookies to ensure an uninterrupted supply of operations.

Item	Supplier
Mixing Bowls	Murni Machinery Malaysia
Dough Mixer	Murni Machinery Malaysia
Whisk	Wonderful Bakery Ingredients Shop
Sifter	Wonderful Bakery Ingredients Shop
Spatula	Wonderful Bakery Ingredients Shop
Rolling Pin	Wonderful Bakery Ingredients Shop
Piping Bag	Wonderful Bakery Ingredients Shop
Baking Tray	Murni Machinery Malaysia
Parchment Paper	Wonderful Bakery Ingredients Shop
Kitchen Scale	Wonderful Bakery Ingredients Shop
Measuring Spoons and Cups	Wonderful Bakery Ingredients Shop
Commercial Oven	Murni Machinery Malaysia
Cooling Rack	Murni Machinery Malaysia
Cookie Scoop	Wonderful Bakery Ingredients Shop
Oven Thermometer	Murni Machinery Malaysia

Silicone Baking Mats	Wonderful Bakery Ingredients Shop
Cookie Cutters	Wonderful Bakery Ingredients Shop
Refrigeration (Blast chiller)	Murni Machinery Malaysia
Cup Measure	Wonderful Bakery Ingredients Shop

Table 7: Sources Of Equipment

6.1.3 SUPPLY CHAIN MANAGEMENT

The raw ingredients used by Sweet Crumbs Cookies come from local suppliers with long-established contacts. Some of the raw ingredients was purchase in bulk to reduce costs and to create uniformity in their products include flour, butter, sugar, chocolate chips, and eggs. Sweet Crumbs only uses suppliers who provide high quality products, timely delivery, and have a history of providing reliable services.

6.1.4 OTHER RELEVANT BUSINESS RELATIONSHIPS

For raw material suppliers, Sweet Crumbs Cookies maintains relationships with local delivery services to support both local and online orders. The company utilizes various social media platforms and messaging applications to connect with customers, manage orders, and collect feedback. This type of communication will help to improve the customer experience, leading to increased sales for Sweet Crumbs Cookies and drive business growth.

6.1.5 PRODUCTION WORKFLOW

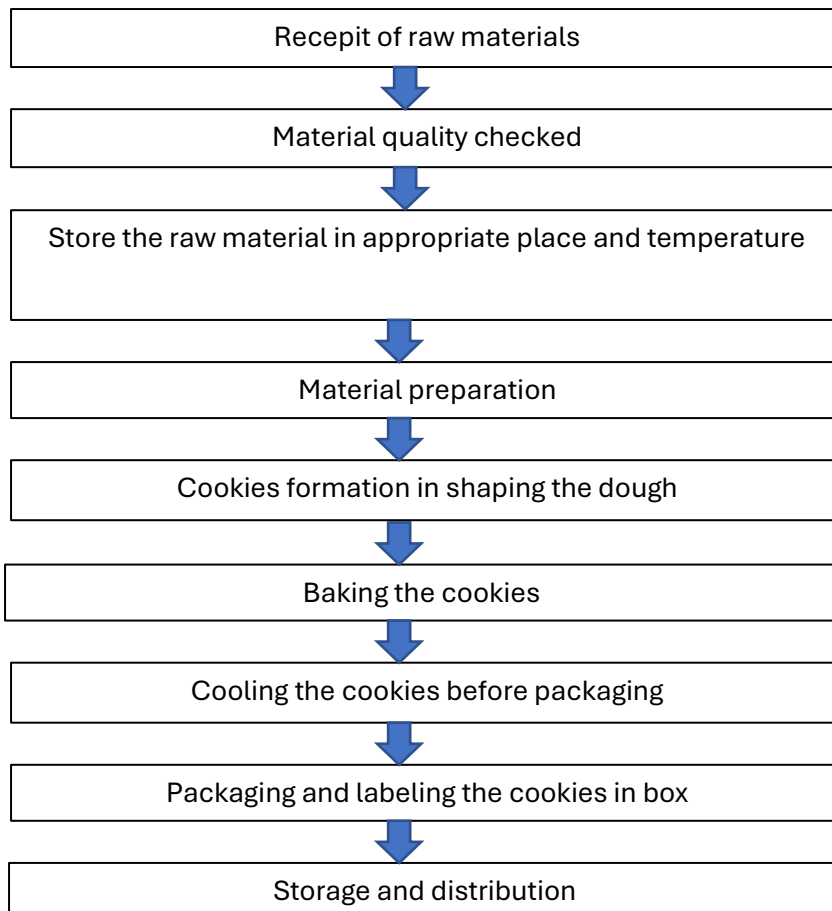


Figure 4: Workflow process of making cookies

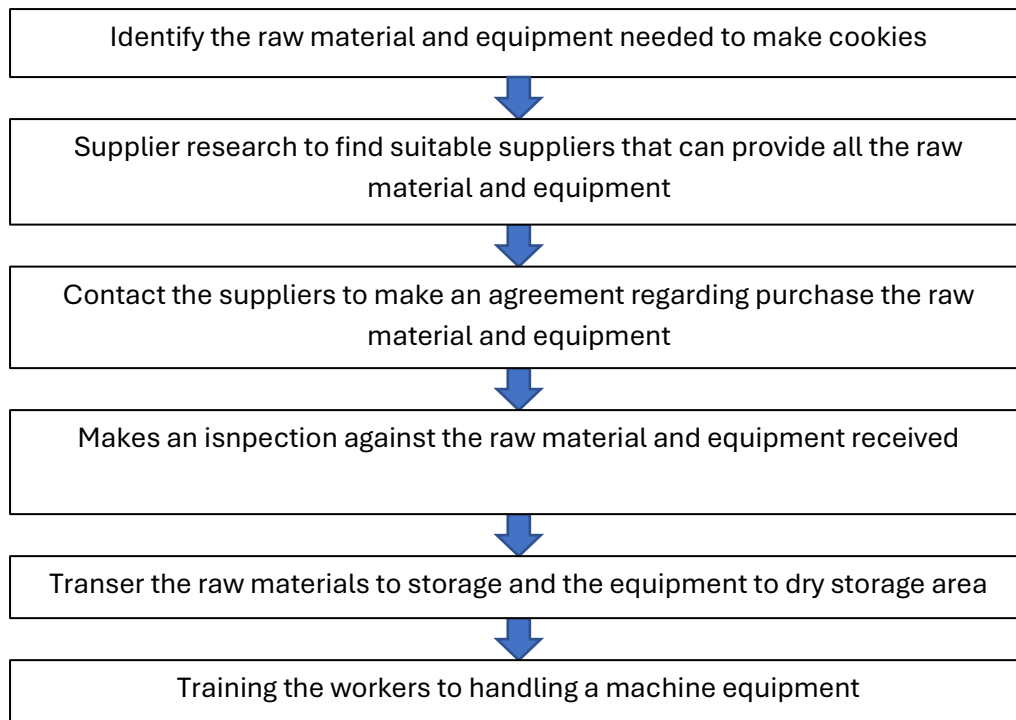


Figure 5 Workflow of receiving raw material and equipment needed to make cookies

6.2 PRODUCTION

6.2.1 MANPOWER PLANNING

ITEMS	EXPLANATION	FIGURE IS BASED ON SWEET CRUMBS COOKIES
Rate of production per day	Production of outputs per day	16 boxes per day (6 cookies per box)
Worker productive time per day	Effective working hours per day after deducting one hour rest period	9 hour (working time) - 1hour rest time = 8 hour effective working time
Worker standard production time per unit	Estimation on how much workers needed to produce one of unit cookies.	1 box (6 cookies) take time in 30 minutes to be done

Table 8: Manpower planning

- **BUSINESS HOURS**

Our business hours are the time that the business is open and available to the customers. For manufacturing process, our business usually operates for 8 hours per day. For our online platforms, the business hour will be 8 hours per day, and the customers can directly to our online platforms such as instagram, tiktok, whatsapp, and facebook.

- **OPERATION HOURS**

Operatioun hours are the time that the employees need to complete and settle their task. The operation hours of our business are as follows:

Days	Time	Rest
Mondays-Thursday	10:00 am – 7:00 pm	12:00 pm-1:00 pm
Friday	10:00 am – 8:00 pm	12:00 pm-2:00 pm
Saturday	10:00 am – 7:00 pm	12:00 pm-1:00 pm
Sunday	CLOSED	-

Table 9: Our operation hours schedule

- **PRODUCTION PLANNING**

Production planning is significant planning to ensure our business is able to produce a product that is enough to fulfil the expected market demand and customer's request. Thus, it can only be achieved by having good production planning. Before having this planning, we must have the information regarding th marketing plan and average sales forecast. Here is our planning and how we are actually planning our production planning.

Average sales forecast per month	RM 155,550
Price per unit	RM 34
Number of outputs per month	496 boxes
Number of operations days per month	27 days
Number of outputs per day	16 days

Table 10 : Our Production Planning

- **OPERATION COSTS**

Production costs of Cookies per boxes:

COST	RM
Material costs	3,064.50
Labour costs	1,127
Overhead costs	3,095
Total costs	7,919

6.3 FACILITIES

6.3.1 LOCATION PLAN

The location of a business is the place where the business decides to operate and site its operations and productions. The location decision has a big impact on the costs and revenues of a business. In choosing the location of our business, we are considering a few aspects, which are infrastructure, the transportation system, distance from suppliers and so on.

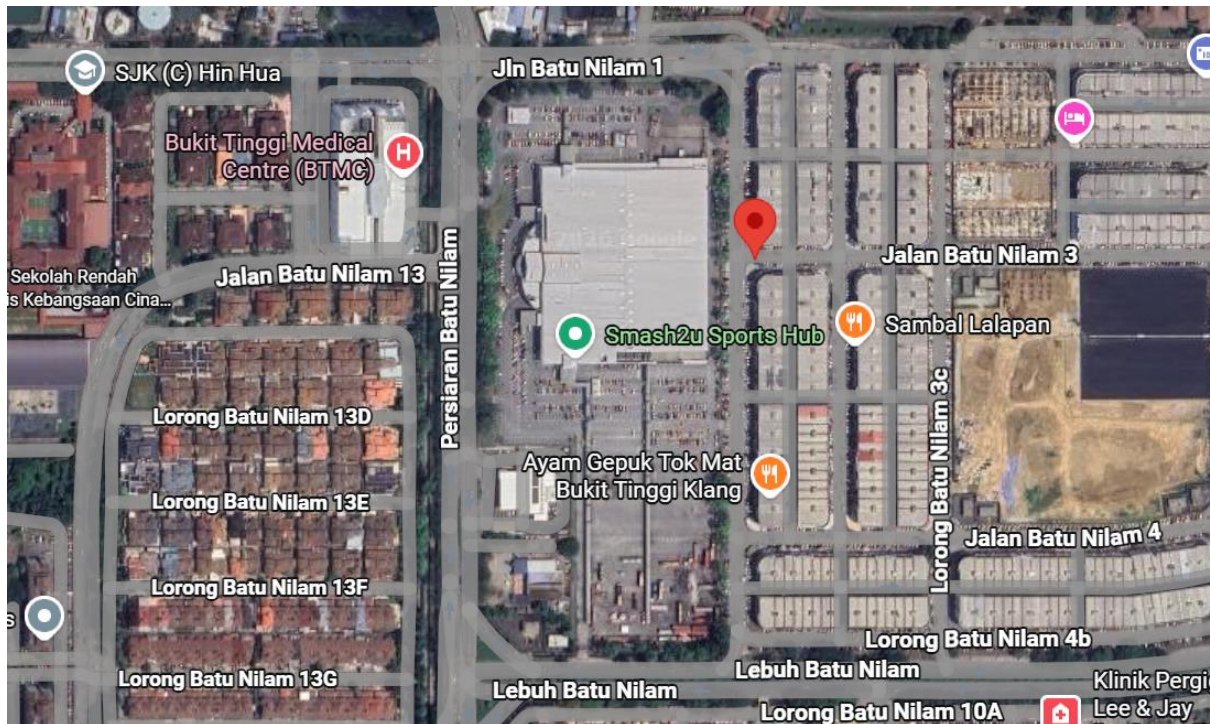


Figure 6 :Business location from satellite view (Geographical)

The image above shows the location of our business buildings site, which is located at No 21, Jalan Batu Nilam 3, 41200 Klang, Selangor. Our buildings are located in a well-developed and convenient area, making it easy for both employees and customers to access. Being situated in an industrial area, the location provides a comfortable working environment with good surrounding facilities. There are many nearby shops, food outlets, and residential areas, allowing staff to easily get meals during lunch breaks. In addition, the close distance between the factory and nearby housing areas helps employees commute without having to travel far, making daily travel more convenient and time-saving.



Figure 7: Layout for our Sweet Crumbs Cookies Buildings

The production process is at the heart of operational layout in Sweet Crumbs Cookies. This operational layout was designed by the production team to ensure a smooth workflow in their daily operations. The process starts with receiving raw material from suppliers to be stored in the receiving and storage area before proceeding to production. Once the ingredients are prepared, they are moved to the manufacturing room, where the process of making the cookies happens. Once the baking is complete, the cooked cookies are stored in the finished cookies storage area. This ensures that the cookies are well arranged. The areas included in the layout are the customer and retail area, creating convenience for the customer, enabling them to see the products. Additionally, the layout contains the office room, where activities such as administration happen. All in all, the layout ensures Sweet Crumbs Cookies is organized.

6.3.2 OVERHEAD COST

NO	ITEMS	MONTHLY COST
1	Utilities	300
2	Rental	895
3	Food and drinks	250
4	Maintenance	150
5	Cleaner	100
6	Training cost	1,300
7	Licence and Permit	100
	Total	3,095

6.4 STAFFING

6.4.1 STAFF NEED

The production department of Sweet Crumbs Cookies has a total of six people, which contains a Production Manager, Operation Manager, Finance Manager, Marketing Manager, Human Resources Manager, and Quality Control Supervisor. Full-time employment is provided to each employee. Training can enhance an employee's knowledge, skills, and experience associated with their job and improve their level of creativity. Employees are provided with the opportunity to acquire both knowledge and experience relating to their jobs with training. The training programs allow employees to learn how to make cookies and operate machines related to baking cookies; therefore, through this training, employees can learn about machine operation, including how to use the production machine and bake cookies.

6.4.2 MAIN DUTIES STAFF

Each staff will be given specific responsibilities that match their role, for example, Managing Director, who is responsible for planning the company's overall direction, while Operation Manager oversees the daily production process. Marketing Manager is responsible for developing marketing strategies. Financial matters are managed by the Finance Manager. The Human Resource (HR) Manager manages employee recruitment, training, performance, to ensure a productive and motivated workforce. The Quality Control Supervisor ensuring that all cookies meet the required quality specifications before being distributed to customers.

6.4.3 HOW EMPLOYESS BE SOURCED

We will be looking for employees aged 18 and above with experience in the baking field through job advertisements on job portals such as JobStreet and LinkedIn. We will also pay special attention to candidates with a background in the food industry, especially those with experience in making cookies or pastries.

6.4.4 EMPLOYMENT RELATIONSHIP

At Sweet Crumbs Cookies, the employment relationship is based on the principles of professionalism and close cooperation between employees and employers. We value each employee as an important asset in ensuring the success of our operations and the effectiveness of our services. Our employees will enjoy a positive, team-oriented work environment, and will be appreciated for their dedication in delivering high-quality products to

our customers. Happy and enthusiastic employees are the key to excellent customer service and high-quality products.

For full-time employees, they will be part of the Sweet Crumbs Cookies family for the long term. They will have a regular schedule of approximately five days each week, and will receive benefits such as annual leave, health insurance, and other allowances where applicable. They will receive assistance with skill development, such as food safety and quality assurance training, and will have access to training on the safe operation of Sweet Crumbs Cookies equipment.

For part-time employees, the employment relationship is more flexible. They may have a more consistent work schedule, as required by Sweet Crumbs Cookies, especially during peak seasons or when there is an increase in demand. Our priority is to ensure that part-time employees can fit their work into their personal lives without sacrificing the quality of their work.

A contract worker is employed to do a particular task or for a certain time frame like launching a new product or during the holiday season. The relationship between a contract worker and the employer is much more temporary in nature, and there will be specific guidelines to follow with respect to how long the worker will be employed and what objectives the worker is expected to meet while employed. Contract workers will be given a formal contract that outlines the duties, duration, and promised rewards. Once the contract has ended, the employment relationship no longer exists, unless both parties decide to continue the employment relationship by renewing the contract.

6.4.5 TRAINING

Training at Sweet Crumbs Cookies is essential to ensure our employees are equipped with the right skills and in line with company standards. Every new employee will be given induction training which includes an introduction to the company culture, food safety procedures, and proper cookie making techniques. Production employees will receive training specific to the use of industrial kitchen equipment and quality control of products.

Sweet Crumbs Cookies will offer continuous training for workers to improve skills in their respective fields. With this training, Sweet Crumbs Cookies aims to provide high quality products and the best service to customers.

6.5 EQUIPMENT

Include a list of any specialized equipment needed (purchase), along with cost, whether it will be leased or purchased, and sources

6.5.1 MACHINERY AND EQUIPMENT NEEDS (PURCHASE)

Sweet Crumbs Cookies purchase all this equipment because it helps in making cookies easily and fast.

No	Item	Quantity	Price per unit (RM)	Total cost (RM)
1	Dough Mixer	1	2,000	2,000
2	Commercial Oven	1	6,000	6,000
3	Refrigeration (Blast Chiller)	1	8,000	8,000
4	Commercial Refrigerator	1	4,000	4,000
	TOTAL			20,000

No	Item	Quantity	Price per unit (RM)	Total cost (RM)
1	Mixing Bowls	10	25	250
2	Whisk	2	15	30
3	Sifter	2	30	60
4	Spatula	6	15	90
5	Rolling Pin	3	30	90
6	Piping Bag	2 packs	25	50
7	Baking Tray	15	20	300
8	Parchment Paper	5 rolls	15	75
9	Kitchen Scale	1	150	150
10	Measuring Spoons and Cups	2 sets	30	60
11	Cooling Rack	3	50	150
12	Cookie Scoop	8	30	240
13	Oven Thermometer	2	30	60
14	Silicone Baking Mats	3	30	90
15	Cookie Cutters	5 sets	25	125
16	Cup Measure	3	20	60
	TOTAL			1,880

6.5.2 LIST OF OFFICE SUPPLIES

No	Item	Quantity	Price per unit (RM)	Total Cost (RM)
1	File	20	3	60
2	Pen	15	1	15
3	Stapler	4	4	16
4	Paper Clip (box)	1	2	2
5	Dustbin	6	2	12
6	Whiteboard	1	15	15
7	A4 Paper (box)	1	80	80
	TOTAL			200

6.5.3 BUSINESS FIXTURES

No	Item	Quantity	Price per unit (RM)	Total Cost (RM)
1	Stainless Steel Worktable	5	500	2,500
2	Office Chair	3	50	150
3	Storage Shelving	5	250	1,250
4	Display Cabinet	2	400	800
5	Desktop Computer	2	1,200	2,400
6	Desk	6	30	180
7	Chair	4	30	120
8	Printer	1	958	958
	TOTAL			8,358

6.7 SUPPLIES

6.6.1 MATERIAL NEED

No	Ingredient	Quantity	Price per unit (RM)	Total Purchase (RM)
1	Wheat Flour	3 Cartons	24.50	73.50
2	Egg(A) size	10 Boxes	13.50	135.00
3	Baking Powder	1 Boxes	24.00	24.00
4	Chocolate chips	3 kg of bags	45.00	135.00
5	Matcha powder	3 kg of bags	120.00	360.00
6	Butter	3 Cartons	90.00	270.00
7	Granulated sugar	4 Cartons	38.00	152.00
8	Salt	4 Cartons	10.00	40.00
9	Sea salt	4 Cartons	18.00	72.00
10	Baking soda	5 bottles (50g)	6.00	30.00
11	Brown sugar	4 Cartons	54.00	216.00
12	Vanilla extract	4 Bottles	18.00	72.00
13	Cocoa Powder	2 Boxes	144	288.00
14	Red food coloring	4 bottles	8.00	32.00
15	White chocolate	3 Cartons	110.00	330.00
16	Dark Chocolate	3 Cartons	120.00	360.00
17	Biscoff cookies	5 Cartons	95.00	475.00
	TOTAL			3064.5

6.6.2 RELIABLE SOURCES AND MAJOR SUPPLIER

Item	Supplier
Mixing Bowls	Murni Machinery Malaysia
Dough Mixer	Murni Machinery Malaysia
Whisk	Wonderful Bakery Ingredients Shop
Sifter	Wonderful Bakery Ingredients Shop
Spatula	Wonderful Bakery Ingredients Shop
Rolling Pin	Wonderful Bakery Ingredients Shop
Piping Bag	Wonderful Bakery Ingredients Shop
Baking Tray	Murni Machinery Malaysia
Parchment Paper	Wonderful Bakery Ingredients Shop

Kitchen Scale	Wonderful Bakery Ingredients Shop
Measuring Spoons and Cups	Wonderful Bakery Ingredients Shop
Commercial Oven	Murni Machinery Malaysia
Cooling Rack	Murni Machinery Malaysia
Cookie Scoop	Wonderful Bakery Ingredients Shop
Oven Thermometer	Murni Machinery Malaysia
Silicone Baking Mats	Wonderful Bakery Ingredients Shop
Cookie Cutters	Wonderful Bakery Ingredients Shop
Refrigeration (Blast chiller)	Murni Machinery Malaysia
Cup Measure	Wonderful Bakery Ingredients Shop

6.6.3 HOW TO MANAGE INVENTORY

Our business uses the JIT inventory management system to ensure that materials and equipment in the firm are well managed. Ingredients and baking supplies are bought only at the required time depending on daily and weekly production needs. This helps the business avoid overstocking, reduces waste, and decreases the costs associated with storage. Additionally, inventory is inspected on a regular schedule to ensure that all materials are adequate, fresh, and ready for production, enabling the production process to go on smoothly and without interference from any quarters.

7.0 MANAGEMENT TEAM AND COMPANY STRUCTURE

7.1 Management Team

In running this business, Sweet Crumbs Cookies is supported by a dedicated management team that plays a crucial role in ensuring smooth and effective operations. The management of Sweet Crumbs Cookies is led by a Managing Director, who is responsible for planning the company's overall direction, making strategic decisions, and ensuring that all business activities align with the company's vision and mission. The Operation Manager oversees the daily production process, including biscuit preparation, raw material management, cleanliness, and operational efficiency to ensure consistent product quality.

From a marketing perspective, the Marketing Manager is responsible for promoting products through social media platforms, developing marketing strategies, communicating with customers, and strengthening the brand image of Sweet Crumbs Cookies. Financial matters are managed by the Finance Manager, who handles sales records, cost control, budget preparation, and ensures stable cash flow to support business sustainability. In addition, the Human Resource (HR) Manager manages employee recruitment, training, performance, and staff welfare to ensure a productive and motivated workforce. The Quality Control Supervisor plays an essential role in monitoring product quality and food safety standards, ensuring that all cookies meet the required quality specifications before being distributed to customers.

7.2 Organizational Chart

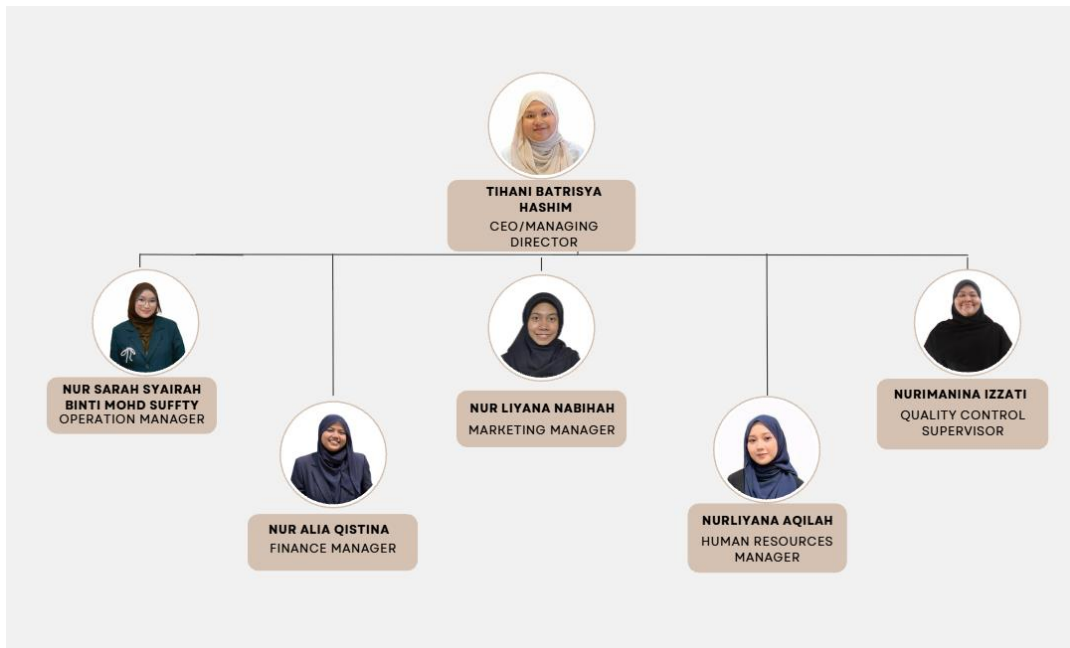


Figure 8 Organizational Chart

CEO & MANAGING DIRECTOR

NAME	Tihani Batrisya Binti Hashim
IDENTITY CARD NUMBER	940925-06-7620
DATE OF BIRTH	25/09/1994
MARITAL STATUS	Single
PERMANENT ADDRESS	Kampung Tanjung Kubu, 28050 Kuala Krau, Temerloh Pahang.
E-MAIL	Tihanibatrisya123@gmail.com
PHONE NUMBER	0136114991
ACADEMIC STATUS	Bachelor's Degree Holder
COURSE ATTENDED	Bachelor of Business Administration (Hons) in Food & Beverage Management
SKILLS	<ul style="list-style-type: none"> • Leadership and team management • Business planning and decision making • Financial management and cost control • Knowledge of food safety and hygiene standards • Communication and customer service skills
EXPERIENCES	<ul style="list-style-type: none"> • General Manager of Megah Berhad (2019 - 2022) • CEO & MANAGING DIRECTOR of Sweet Crumbs Cookies (2022-present)

OPERATION MANAGER

NAME	Nur Sarah Syairah Binti Mohd Suffty
IDENTITY CARD NUMBER	950310-12-1004
DATE OF BIRTH	10/03/1995
MARITAL STATUS	Single
PERMANENT ADDRESS	M arisa, 6, Jalan Sentul Pelangi, Sentul Pasar, 51000 Kuala Lumpur, Federal Territory of Kuala Lumpur
E-MAIL	sarahsyirah10@gmail.com
PHONE NUMBER	01126028460
ACADEMIC STATUS	Bachelor of Business Administration with Honours, University Putra Malaysia.
COURSE ATTENDED	Entrepreneurship Courses
SKILLS	<ul style="list-style-type: none"> • Operational Management Skills • Project Management • Cost Management and Budgeting • Strong Working Knowledge • Communication Skills
EXPERIENCES	<ul style="list-style-type: none"> • Administrative Assistant (Part-Time) Local Retail & Services Company (2017 – 2021) • Founder & Marketing Executive Sweet Crumbs Cookies (2022 – Present)

FINANCE MANAGER

NAME	Nur Alia Qistina Binti Mohd Khairi
IDENTITY CARD NUMBER	951005-14-0236
DATE OF BIRTH	05-10-1995
MARITAL STATUS	Single
PERMANENT ADDRESS	Block A-11-1, Pusat Latihan Polis Kuala Lumpur, Pulapol KI, Sultan Yahya Petra 54100 Kuala Lumpur W.P Kuala Lumpur.
E-MAIL	aliakhairi@gmail.com
PHONE NUMBER	011-24301768
ACADEMIC STATUS	Bachelor's Degree Accounting, University Malaya
COURSE ATTENDED	Entrepreneurship Courses
SKILLS	<ul style="list-style-type: none"> • Financial Analysis and Reporting • Cost Management and Control • Financial Planning and Strategy • Accounting Knowledge
EXPERIENCES	<ul style="list-style-type: none"> • Financial Manager of Sweet Crumbs Cookies (January 2022 - present) • Financial Manager at DRB Hicom Berhad (July 2018 - Dec 2022)

MARKETING MANAGER

NAME	Nur Liyana Nabihah Binti Mahisyamry
IDENTITY CARD NUMBER	960326-14-0129
DATE OF BIRTH	26/03/1996
MARITAL STATUS	Single
PERMANENT ADDRESS	Aura residence, Presint 8, 62250 Putrajaya, Wilayah Persekutuan Putrajaya
E-MAIL	Liyananabihah@gmail.com
PHONE NUMBER	01126408440
ACADEMIC STATUS	Bachelor's Degree in Marketing, Business Administration (BBA)
COURSE ATTENDED	Entrepreneurship Courses
SKILLS	<ul style="list-style-type: none"> • Market Research and Analysis • Creative and Design Skills • Communication Skills • Strategic Thinking and Planning • Event Planning and Management
EXPERIENCES	<ul style="list-style-type: none"> • A Marketing Manager of Baker's Cottage (2017- 2021) • A Marketing Manager in Sweet Crumbs Cookies (2022 - present)

HUMAN RESOURCES MANAGER

NAME	Nurliyana Aqilah Bt Mohd Rashid
IDENTITY CARD NUMBER	960109-08-4420
DATE OF BIRTH	9/01/1996
MARITAL STATUS	Single
PERMANENT ADDRESS	No 28 G-B Jalan Padang Tembak, Kampung Padang Gerik 33300 Gerik, Perak
E-MAIL	nurliyanaaqilah20@gmail.com
PHONE NUMBER	0107179430
ACADEMIC STATUS	Bachelor's in Human Resources Management (Hons)
COURSE ATTENDED	Entrepreneurship Courses
SKILLS	<ul style="list-style-type: none"> • Recruitment and Talent Acquisition • Employee Relations • Performance Management • Training and Development • Interpersonal Skills
EXPERIENCES	<ul style="list-style-type: none"> • Human Resource Manager of Sweet Crumbs Cookies (January 2022 - present) • Administrative Assistant in AMH Technologies Sdn Bhd (2019 – 2022)

QUALITY CONTROL SUPERVISOR

NAME	Nurimanina Izzati Binti Kemri
IDENTITY CARD NUMBER	970609-10-0949
DATE OF BIRTH	09/6/1997
MARITAL STATUS	Single
PERMANENT ADDRESS	Lot 860, Lorong Menanti 2, Kampung Sungai Tenggi Kiri, 45500 Tanjong Karang, Selangor
E-MAIL	imaninaizzati@gmail.com
PHONE NUMBER	017-618 1629
ACADEMIC STATUS	Degree in Food Technology
COURSE ATTENDED	Entrepreneurship Courses
SKILLS	<ul style="list-style-type: none">• Quality Assurance and Control Knowledge• Attention to Detail• Process Improvement and Optimization• Problem-Solving Skills
EXPERIENCES	<ul style="list-style-type: none">• Quality Control Assistant of Sweet Treats Bakery (2018 – 2020)• Quality Control Officer of Sweet Crumbs Cookies (2021 – present)

7.3 External Resources and Services

Name of Professional Advisory	Services Provided
Mr. Mohd Razif Bin Abdul Manaf	Ensures that the cookies business complies with food safety standards as well as the requirements set by the Ministry of Health Malaysia (MOH) and provides guidance on proper kitchen hygiene, safe storage of raw ingredients, and correct production processes to maintain product quality and consumer safety.

7.4 Human Resources

POSITION	MONTHLY SALARY (RM)	EPF	SOCSO (RM)	TOTAL (RM)
CEO/MANAGING DIRECTOR	8,000	950	70.10	9,020.10
FINANCE MANAGER	2,500	315	40.35	2,855.35
MARKETING MANAGER	2,500	315	40.35	2,855.35
HUMAN RESOURCES MANAGER	2,500	315	40.35	2,855.35
QUALITY CONTROL SUPERVISOR	2,500	315	40.35	2,855.35
OPERATION MANAGER	2,500	315	40.35	2,855.35
TOTAL	20,500	2,525	271.85	23,296.85

8.0 FINANCIAL PROJECTION

8.1 Start-up Cost

A. START-UP COSTS	RM
Capital Expenditure: Administrative	
Business fixtures and equipment (computer, printer)	8,358.00
Office renovation	14,500.00
Capital Expenditure: Operations	
Machinery (Machinery & Equipment)	21,880.00
One-Time Start-up Expenditure	
Installation of fixtures/equipment	12,000.00
Starting inventory cost	3,064.50
Office supplies	200.00
Legal and professional fees	500.00
Advertising for opening	600.00
Other Pre-Operations Expenditure	
Deposit (rent, utilities)	4,670.00
Business Registration & Licences	350.00
Other Expenditure	7,700.00
Start-Up Costs	73,822.50

8.2 Working Capital Forecast

WORKING CAPITAL (MONTHLY)		RM	FIXED (RM)	VARIABLE(RM)
Marketing				
Delivery expenses		-	-	-
Advertising		2000.00		2,000.00
Salesmen commission		1500.00		1,500.00
Administrative				
Salaries and wages		17,586.15	17,586.15	
Rent		895.00	895.00	
Utilities		300.00		300.00
Office supplies		200.00		200.00
Insurance		100.00	100.00	
Office maintenance		150.00	150.00	
Operations				
Salaries and wages		5,710.70	5,710.70	
Factory maintenance				
Purchases		21,880.00	21,880.00	
Other Expenditure		641.67	641.67	
Total Working Capital		50,963.52	46,963.52	4,000
Total Working Capital Required	1	months	50,963.52	
Working Capital + Contingencies	5	%	53,511.70	

8.3 Start-up Capital and Financing

ESTIMATED START-UP CAPITAL	
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FINANCING	
Equity: Share & Venture Capital	43,822.50
Loan	30,000.00
<i>Annual Interest Rate</i>	6%
<i>Loan Duration (years)</i>	5 years

8.4 CASH FLOW STATEMENT

PRODUCTION COST PRO-FORMA STATEMENT

	YEAR 1	YEAR 2	YEAR 3
<u>CASH INFLOW</u>			
Share Capital	43,822.50	43,822.50	43,822.50
Loan	30,000.00	30,000.00	30,000.00
Cash Sales	155,550.00	171,105.00	196,771.00
TOTAL CASH INFLOW	229,372.50		
<u>CASH OUTFLOW</u>			
Administrative Expenditure	25,000.00	25,000.00	25,000.00
Marketing Expenditure	24,000.00	24,000.00	24,000.00
Operations Expenditure			
Cash Purchase	36,774	36,774	36,774
Payment of Account Payable	-		
Carriage Inward & Duty			
Salaries, EPF & SOCSO	279,562.20	279,562.20	279,562.20
Other Expenditure			
Pre-Operations			
Deposit (rent, utilities)	4,670.00	4,670.00	4,670.00
Business Registration & Licences	350.00	350.00	350.00
Insurance & Road Tax Motor Vehicle	-		
Other Pre-Operations Expenditure	15,000.00	15,000.00	15,000.00
Fixed Assets			
Purchase of Fixed Assets – Land & Building	43,822.50	43,822.50	43,822.50
Purchase of Fixed Assets - Others			
Loan Payment (Principal)	6,000.00	6,000.00	6,000.00
Interest on Loan	1,800.00	1,800.00	1,800.00
Tax Payable	-	-	-

TOTAL CASH OUTFLOW	437,978.70	437,978.70	437,978.70
CASH SURPLUS (DEFICIT)	208,606.20	193,051.20	167,385.20
BEGINNING CASH BALANCE	-	208,606.20	401,657.40
ENDING CASH BALANCE	208,606.20	401,657.40	569,042.6

8.5 PRO-FORMA INCOME STATEMENT

PRODUCTION COST PRO-FORMA STATEMENT			
	Year 1	Year 2	Year 3
Raw Material			
Opening Stock	0	300.00	350.00
Current Year Purchases	3,064.50	3,370.95	3,876.59
Ending Stock	(300)	(350)	(400)
Raw Materials used	2,764.50	3,320.95	3,826.59
Carriage Inward	0	0	0
Labour (Salaries, EPF & SOCSO)	68,528.40	71,955.00	75,552.75
Factory Overhead			
Utilities & Maintenance	3,095.00	3,300.00	3,500.00
Depreciation of Fixed assets (Operations)	4,376.00	4,376.00	4,376.00
Total Factory Overhead	7,471.00	7,676.00	7,876.00
Production Costs	78,763.90	82,951.95	87,255.34

PRO-FORMA INCOME STATEMENT			
	Year 1	Year 2	Year 3
Sales	155,550.00	171,105.00	196,771.00
Less: Cost Of Sales			
Opening Stocks of Finished Goods	0	1,200	1,500
Production Costs	78,763.90	82,951.95	87,255.34
Less: Ending Stock of Finished Goods	(1,200)	(1,500)	(1,800)
Total	77,563.90	82,651.95	86,955.34
Gross Profit	77,98	88,453.05	109,815.66
Less: Expenditure			
Administrative Expenditure	25,000	26,000	27,000
Marketing Expenditure	24,000	26,000	28,000
Other Expenditure	7,700	8,000	8,500
Business Registration & Licences	350	-	-
Other Pre-Operations Expenditure	15,000	-	-
Interest on Loan	1,800	1,620	1,440

Total Expenditure	73,850	61,620	64,940
Net Profit / (Loss)	4,136.10	26,833.05	44,875.66

PRO-FORMA BALANCE SHEET			
	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Equipment	30,238	30,238	30,238
Total Fixed Assets	30,238	30,238	30,238
Current Assets			
Inventory of Raw Materials	3,064.50	3,217.73	3,378.61
Inventory of Finished Goods	1,200	1,260	1,323
Cash Balance	208,606.20	224,931.19	243,201.70
Total Current Assets	212,870.70	229,408.92	247,903.31
Other Assets			
Deposit	4,670	4,670	4,670
TOTAL ASSETS	247,778.70	264,316.92	282,811.31
Equity			
Share Capital	43,822.50	43,822.50	43,822.50
Retained Earnings	4,136.10	8,272.20	12,408.30
Total Equity	47,958.60	52,094.70	56,230.80
Liabilities			
Loan Balance	24,000	18,000	12,000
TOTAL EQUITY & LIABILITES	71,958.60	70,094.70	68,230.80

8.6 PROJECT MILESTONES

Activities	Deadlines
Business registration & licences	Month 1
Purchase equipment & renovation	Month 1–2
Staff recruitment & training	Month 2
Official business launch	Month 3
Social media & promotions	Month 3–12
Introduce seasonal cookies	Month 6
Increase production capacity	Month 12

9.0 CONCLUSIONS

Sweet Crumbs Cookies is a cookies business that offers freshly baked, high-quality cookies designed to bring joy and comfort to customers. With careful market analysis and a strong focus on product quality and customer satisfaction, the business is confident in achieving its financial targets and continuing to grow steadily. The management believes that Sweet Crumbs Cookies has strong potential to become a trusted and well-loved local cookie brand. Moving forward, the business will continue to strengthen its marketing strategies and customer engagement to increase brand awareness and encourage repeat purchases.

10.0 APPENDICES



Red Velvet Cookies



Sea Salt Cookies



Chocolate Chip Cookies



Matcha Cookies



Dark Chocolate Cookies



Biscoff Cookies