



اَوْبُو سَيْتِي تَيْكُو لُو كِي مَارَا  
UNIVERSITI  
TEKNOLOGI MARA  
MALAYSIA



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## EXECUTIVE SUMMARY

DIVAJAR is a food-based company that specializes in producing and selling chocojar with a variety of unique and trendy flavors. The company began its operations in 2020 and has since grown steadily, supported by its own manufacturing facility established during the early stage of the business. DIVAJAR is owned by Nur Amierah Umairah and is supported by five partnership members who contribute to the overall growth and management of the company. Since its establishment, DIVAJAR has focused on building a strong brand identity in the snack and dessert market.

The mission of DIVAJAR is to enhance customer satisfaction by offering a wide range of chocojar flavors at an affordable price. The company aims to ensure that customers not only enjoy the taste of its products but also feel satisfied with the quality, variety, and value provided. By continuously improving its products and listening to customer preferences, DIVAJAR strives to maintain long-term customer loyalty.

DIVAJAR offers chocojar products with trendy and creative flavors that appeal to modern consumers. Some of the popular flavors include Milky Matcha Dream, Choco Dream, and Strawberry Cream Crush. These products are designed to suit different taste preferences, making them suitable for personal consumption as well as gifting. The company places a strong emphasis on taste consistency, product quality, and attractive packaging.

One of DIVAJAR's main competitive advantages is its ability to introduce flavors that are not commonly offered by other brands in the market. The company actively follows current food trends and regularly updates its flavor selection to meet changing consumer demands. This strategy allows DIVAJAR to remain unique and relevant while still offering its products at reasonable and competitive prices. The combination of originality, trend awareness, and affordability helps the brand stand out among competitors.

In terms of financial outlook, DIVAJAR expects steady business growth as the demand for trendy snack products continues to increase. By consistently introducing new flavors and adapting to market trends, the company anticipates stable sales performance and gradual revenue growth. The existence of its own factory also allows better cost control and efficiency in production, supporting long-term profitability.

The management team of DIVAJAR consists of the owner, Nur Amierah Umairah, together with five partnership members who are actively involved in daily operations. The team works collaboratively in managing product development, marketing activities, customer engagement, and financial planning. Each member plays an important role in ensuring that business operations run smoothly and that company goals are achieved effectively.

DIVAJAR requires financial support mainly for raw materials, product development, packaging, and marketing efforts. The expected return from this investment includes stable monthly income and sustainable business growth as the brand continues to expand its product range and customer base. With a clear mission, strong management team, and a focus on innovation, DIVAJAR is well-positioned for future success in the snack industry.

## 1.0 COMPANY PROFILE

### 1.1 DETAILS OF THE COMPANY

DIVAJAR is a small and growing food-based business that specializes in chocolate snack products, particularly chocojar. Founded by Nur Amierah with passion and creativity, DIVAJAR was created to bring joy through simple yet delicious chocolate treats. The name DIVAJAR reflects the brand identity, which is creative, sweet, stands out, and modern.

After that, DIVAJAR is about more than just selling chocolate snacks. It represents the idea of turning a love for chocolate into something meaningful and sharing. Each Chocojar is thoughtfully prepared to ensure good taste, quality, and satisfaction, making it suitable for everyone with a sweet tooth. Also, the brand focuses on making a strong emphasis on affordability, allowing more people to enjoy premium-taste chocolate snacks.

DIVAJAR especially appeals to chocolate lovers who enjoy indulgent treats and also appreciate the different flavors of the Chocojar. Lastly, DIVAJAR continues to grow as a brand that customers can trust and feel connected.



*Figure 1: Company Logo*

The DIVAJAR logo has a warm message that reflects both the quality of the product and personality. The pink chef hat indicates that Chocojar is carefully crafted with many flavors that people love, while its soft watercolor style adds a playful and confident touch. After that, the pink tones create a sense of sweetness and comfort, while the dark chocolate text grounds the logo, representing the richness of the chocolate. Lastly, since 2020, details have built trust in the showing that DIVAJAR has experience and a growing history. Overall, the logo communicates that DIVAJAR offers chocolate snacks that are joyful, stylish, and made with passion

The vision of DIVAJAR is to enhance customer satisfaction by consistently delivering high-quality and delicious chocojar products at an affordable and reasonable price. DIVAJAR aims to become a trusted, recognizable chocojar brand that customers choose for its taste, quality, and reliability.

## **1.2 COMPANY HISTORY**

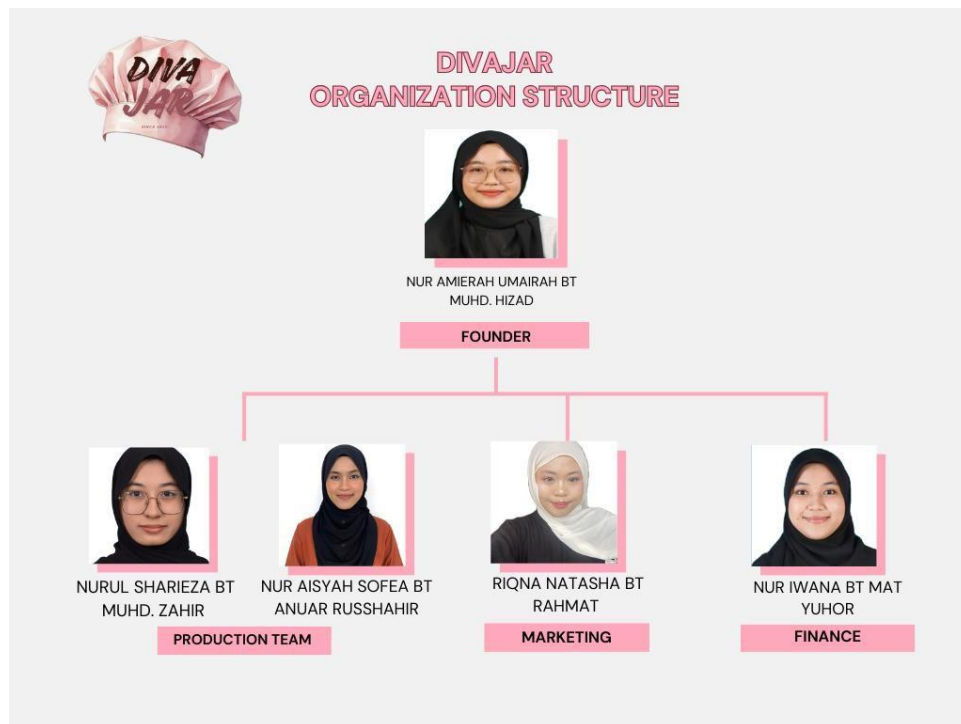
The company was founded in 2020 by Nur Amierah Umairah binti Hizad, who 24 years old who had a strong interest in business and entrepreneurship. At the beginning, the business started as a hobby while she was still working in a permanent job. The chocojar business was initially run on a small scale, with limited production and orders taken only upon request. In March 2020, during the COVID-19 lockdown, the founder decided to focus more seriously on the business by selling her product online. What began as a side hobby slowly turned into a growing opportunity. As demand increases, she becomes more involved and committed to the business, choosing to continue and develop further. The business experienced steady growth, allowing the founder to open a small factory to support higher production and improve efficiency. The business was later officially registered, marking an important step in its journey as a formal company. From 2021 to 2024, the company continued to grow and evolve. What started as a simple hobby alongside a permanent job has now become a successful business with its own brand and company identity. The achievement reflects the founder's determination, hard work, and courage to pursue her passion until it became a success

## **1.3 LEGAL STRUCTURE**

DIVAJAR is registered as a Private Limited Company (Sdn. Bhd) with Suruhanjaya Syarikat Malaysia (SSM), making it a fully recognized legal entity under Malaysian law and making Chocojar one of its main product brands. This legal structure allows DIVAJAR to operate as a

separate legal entity, which means the company is responsible for its own business activities and obligations. Having Sdn. Bhd structure also helps protect the personal assets of the owner and gives the business a more professional and trustworthy image. This is important for building confidence among customers, suppliers, and business partners while also supporting the company’s plans to grow and expand in the future.

After that, DIVAJAR has a practical organizational structure that allows the company to operate efficiently and focus on the Chocojar brand. The founder leads the company, setting the overall vision, making key decisions, and ensuring the business grows in the right direction. The production team handles the making, packaging, and quality control of chocojar products, making sure each jar is delicious and hygienic. The marketing team manages branding, promotions, social media, and online sales, including dropshipping, to make chocojar easy to buy and widely known. Finally, the finance team takes care of pricing, expenses, and administrative matters, ensuring smooth operations and financial stability. This structure keeps responsibilities clear and allows DIVAJAR to deliver high-quality products while growing its presence in the market.

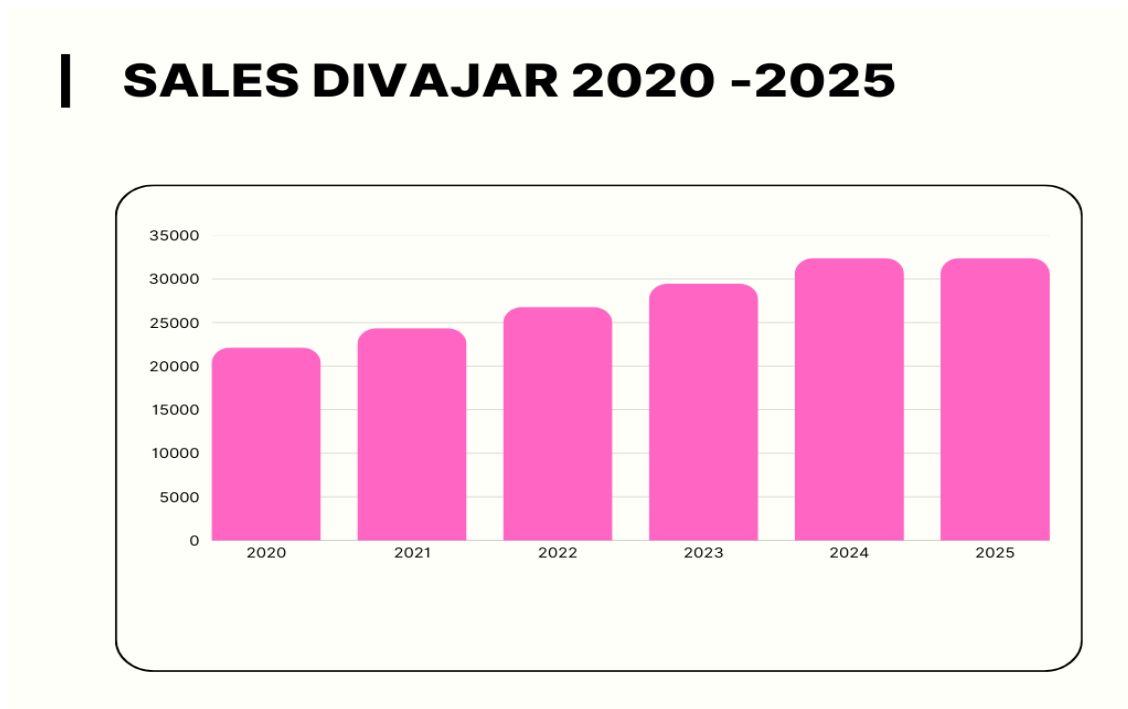


**Figure 2: Organization Structure**

### 1.4 KEY PARTNERSHIP

DIVAJAR works closely with trusted suppliers to ensure the quality and consistency of DIVAJAR products. These partnerships include suppliers of ingredients and packaging materials. After that, by collaborating with reliable partners, DIVAJAR can maintain product quality while keeping costs reasonable. Additionally, DIVAJAR uses an online platform and a courier to make it easily accessible to customers. These partnerships help the company reach more customers efficiently while providing a smooth purchase. DIVAJAR also invested RM 1million into a company to ensure strong operations, high-quality products, and effective marketing for chochojar.

### 2.0 INDUSTRY ANALYSIS



**Figure 3: Divajar Sales Chart (2020 –2025)**

Based on the sales graph from 2020 to 2025, our sales show a steady increase in size. Divajar's sales grew from RM22,000 in 2020 to RM32,000 in 2025, indicating an increase in demand for our products. The sales are expected to stay strong and may continue to increase in the future. The COVID-19 epidemic, which restricted people from staying at home due to lockdowns and movement restrictions, is mostly attributed to the increasing sales in 2020 and 2022. During this time, daily routines changed, and many people looked for simple ways to enjoy themselves at home, such as buying snacks and comfort food. Even though the economy was affected, people were still willing to spend on affordable products.

The use of technology, such as online marketing and digital platforms such as TikTok and Instagram, has made it easier for businesses to reach more customers. Social media became a big influence on buying decisions, and products like chocojar were everywhere on platforms. This encouraged more people, especially among Gen Z. The fear of missing out (FOMO) encouraged more people to try the product and share it with others. This makes our company stand out in the market as we prioritize understanding and meeting the needs of our target market, particularly young consumers who are trend-conscious and active on social media.

One of the key factors contributing to our company's success is offering products at an affordable price. Many rivals sell similar products at higher prices, which can limit accessibility for students and young consumers with lower incomes. Packaging also plays an important role in attracting young customers. Our products are creative and eye-catching, making them stand out on digital platforms. This approach not only draws attention but also increases brand recognition and encourages social sharing. With our unique and interesting flavors, it keeps customers engaged and encouraged them to try multiple products. After all, beyond our products, we focus on delivering a complete customer experience. From ease of purchase through online platforms to the enjoyment of trying a well-presented, flavorful product, our company ensures that customers have a positive interaction and experience. This emphasis on the overall experience builds customer loyalty and generates positive feedback.

### 3.0 PRODUCT OR SERVICE DESCRIPTION

#### 3.1 DETAILS OF THE PRODUCT

DIVAJAR is a dessert made from smooth and creamy chocolate combined with crispy rice bubbles, Coco Crunch, creating a balance of rich flavors and crunchy texture. The product is available in various flavors such as Milk Chocolate, Strawberry, and Matcha White Chocolate, along with different topping variations to suit different taste preferences. DIVAJAR is packaged in a hygienic, sealed jar with a creative and attractive design that enhances its visual appeal. After that, it is ready to eat, easy to store, and suitable as a snack, dessert, or gift item. Furthermore, the prices at RM15 per jar, DIVAJAR is designed especially for sweet-tooth consumers and chocolate lovers who enjoy indulgent and flavorful treats.



**Figure 4: Product Prototype**

### **3.2 MARKET FIT**

DIVAJAR is designed to fit perfectly in the market as a high-quality, yet affordable dessert option. Made from quality chocolate available in various exciting flavors. DIVAJAR offers a unique and indulgent experience that's stand out from ordinary chocolate snacks. Its creative toppings and attractive jar packaging make it appealing not only as a personal treat but also as a gift. The product is marketed using friendly and engaging techniques, highlighting its fun, tasty, and convenient nature, which makes it especially attractive to students especially at Puncak Perdana Campus, where DIVAJAR is available through drop shipping, and young consumers that are looking for sweet snacks. DIVAJAR is also Muslim friendly product, giving consumers peace of mind regarding halal standards. By combining quality ingredients, diverse

### **3.3 VALUE PROPOSITION AND ANTICIPATED CUSTOMER DEMAND**

DIVAJAR offers a unique and affordable chocolate treat that solves a common problem for students and sweet tooth consumers: finding a snack that is delicious, convenient, and reasonably priced. By combining premium chocolate, crispy rice bubbles, and creative toppings in a ready-to-eat jar, DIVAJAR provides a snack that is fun, indulgent, and easy to enjoy anytime. After that, the affordable process of RM15 ensures that everyone can enjoy themselves without breaking their budget. Furthermore, the demand for DIVAJAR is expected to be high, especially among university students, young adults, and chocolate lovers. Moreover, its popularity is driven by easy accessibility through online orders and drop shipping, which allows it to sell anywhere. The combination of affordable pricing, variety of flavors, creative packaging, and fun toppings appeals to consumers looking for both quick and gift-worthy treats.

### **3.4 EXISTING COMPETITION**

In the current market, several competitors already offer chocolate-based snacks, such as ChocoAlbab and other similar local brands. These competitors have established a presence among sweet snack consumers, especially through social media and online sales. However, many existing products focus mainly on limited flavors or standard chocolate spreads without offering a wide variety in toppings or texture. DIVAJAR differentiates itself by providing multiple flavor options and creative packaging that appeals strongly to consumers. In addition, DIVAJAR's affordable pricing and Muslim-friendly services give it a competitive edge over other brands. These strengths allow DIVAJAR to compete effectively while offering a more fun, accessible, and value-driven option in the chocolate snack market.

## 4.0 ANALYSIS AND STRATEGY

### SWOT ANALYSIS

	<b>Opportunity (external, positive)</b>	<b>Threats (external, negative)</b>
<b>Strength (internal, positive)</b>	The product uses high-quality ingredients that create a rich taste and premium brand image.	Expanding online sales and international markets can significantly increase brand reach and revenue.
<b>Weaknesses (internal, negative)</b>	The limited product range reduces customer choice and repeats purchase potential.	Intense competition from established and lower-priced dessert brands may reduce market share.

### MARKET SHARE

<b>PRODUCT/SERVICE MARKET SHARE AND SALES</b>					
	<b>YEARS</b>				
	<b>Year 1 (7.38%)</b>	<b>Year 2 (8.11%)</b>	<b>Year 3 (8.93%)</b>	<b>Year 4 (9.82%)</b>	<b>Year 5 (10.80%)</b>
Market share (%)					
Total sales in units	<b>22,131</b>	<b>24,344</b>	<b>26,778</b>	<b>29,456</b>	<b>32,402</b>
Total sales in RM	<b>RM442,620</b>	<b>RM486,880</b>	<b>RM535,560</b>	<b>RM589,120</b>	<b>RM648,040</b>

TYPE	QUANTITY	PRICE/UNIT (RM)	TOTAL (RM)
<b>OFFICE FURNITURE</b>			
Desk	1	150	150
Office chair	1	70	70
Chair	2	38	76
Cabinet	1	105	105
Shelves	1	140	140
			<b>541</b>
<b>OFFICE EQUIPMENT</b>			
PC	1	3,200	3,200
Telephone	1	29	29
Printer (fax, print, scan)	1	539	539
			<b>3,768</b>
<b>OFFICE STATIONERY SUPPLIES</b>			
Pen	20	2	40
Pencil	10	1	10
A4 paper	5	12.50	62.50
Stapler	3	5	15
Tape	3	3	9
Scissors	3	2.50	7.50
			<b>144</b>
<b>MISCELLANEOUS SUPPLIES</b>			
Table lamp	1	10	10
Trash bin	1	10	10
			<b>20</b>
<b>TOTAL</b>			<b>4,473</b>

**LIST OF DEPOSIT**

Shop agreement	2500
Utilities	430
	<b><u>2,930</u></b>

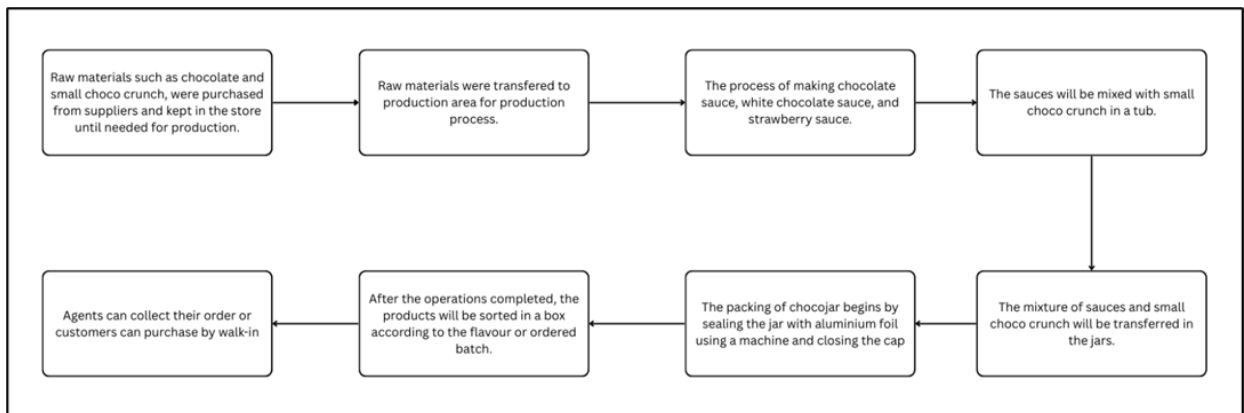
## 5.0 OPERATIONS

This operations plan explains how DIVAJAR manages its business activities and how its chocojar products are produced in a systematic and controlled manner. All operational activities are planned based on estimated demand, production capacity, and available manpower.

### 5.1 DEVELOPMENT

Since starting operations in 2020, DIVAJAR has taken several important steps to build a stable operating system. The company identified Setia Alam as a suitable location due to its good infrastructure, ease of access for suppliers, and proximity to residential areas. This location supports both production and distribution activities.

DIVAJAR has also established its own factory to handle production internally. This allows the company to have better control over product quality, production schedules, and operating costs. Equipment suppliers, ingredient suppliers, and packaging vendors were selected based on reliability, pricing, and product quality. Maintaining good relationships with these suppliers helps ensure a smooth and uninterrupted supply chain.



**Figure 5:** The production workflow at DIVAJAR



## 5.2 PRODUCTION

DIVAJAR uses a batch production system to produce three main chochojar flavors, which are chocolate, matcha, and strawberry. This system helps maintain consistency in taste and product quality.

The company operates approximately 24 working days per month, with an estimated daily production of 2,700 units per flavor. This results in a total daily output of around 8,100 units. Production activities are carried out for about 9 working hours per day, with an estimated output of 300 units per hour for each flavor.

Since DIVAJAR already owns its production facility, the company is ready to operate continuously. Production capacity can be increased during peak seasons such as festive periods to meet higher customer demand.

PRODUCTS	OUTPUT/MONTH	WORKING DAY/MONTH	OUTPUT/DAY
Chocodiva (Chocolate)	64,800	24	2,700
Chocodiva (Matcha)	64,800	24	2,700
Chocodiva (Strawberry)	64,800	24	2,700
			<b>8,100</b>

*Table 1: Daily Production Planning*

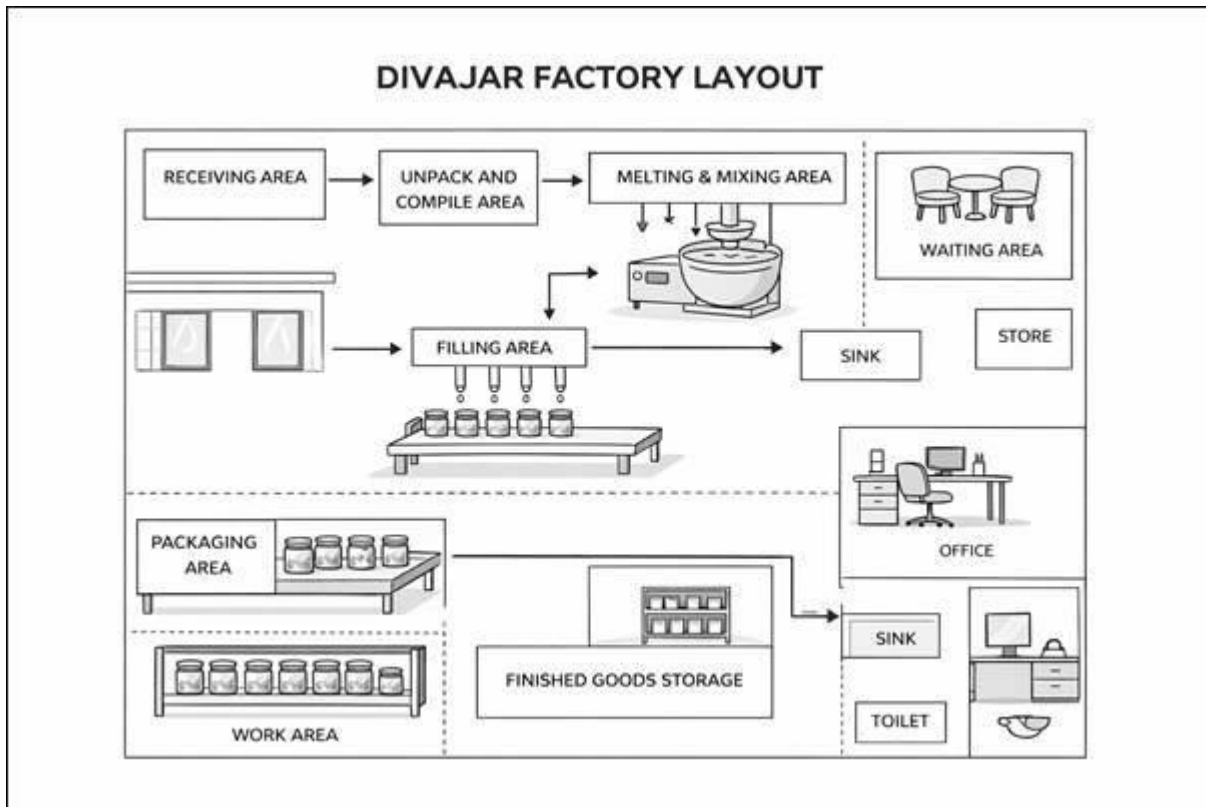
UNIT/HOUR	OUTPUT/DAY	WORKING HOURS/DAY	OUTPUT/HOURS
Chocodiva (Chocolate)	2,700	9	300
Chocodiva (Matcha)	2,700	9	300
Chocodiva (Strawberry)	2,700	9	300
			<b>900</b>

***Table 2: Hourly Production Planning***

### 5.3 FACILITIES

DIVAJAR operates from a factory located in Setia Alam, which serves as the main production and storage facility. The factory layout is organized to separate different activities such as raw material storage, production, packaging, and finished goods storage.

The facility provides sufficient space to support current production levels and allows room for future expansion if the business grows. Operational costs such as rental, utilities, and maintenance are monitored carefully to control expenses.



*Figure 6: Divajar Factory Layout*

<b>OVERHEAD</b>	<b>MONTHLY COST (RM)</b>
Maintenance machine	1000
Cost labelling	130.02
Cost packaging	115.84
Cost sealing	56.74
<b>Total</b>	<b>1,302.60</b>

**Cost of license = Buy registration  
= RM 60**

<b>ITEM</b>	<b>FIXED ASSET</b>	<b>MONTHLY EXPENCES</b>	<b>OTHER EXPENCES</b>
Machine C equipment	2,224.87		
Tools	153.20		
Furniture	580		
<b>Working capital</b>			
Material cost/raw material		7,424.75	
Overhead		1,302.60	
<b>Other expenses</b>			
Buy registration			60
<b>Sub total</b>	2,958.07	8,727.35	60
<b>Total</b>		<b>11,745.42</b>	

*Table 3: Operation Budget*

## 5.4 STAFFING

DIVAJAR's operations are supported by a small but efficient team consisting of one manager, two production staff, and two staff members handling marketing and finance. Staffing is planned based on production volume and daily operational needs.

The total estimated monthly salary and wage cost, including EPF and SOCSO contributions, is approximately **RM9,765.75**. Each staff member has clear responsibilities to ensure smooth daily operations, including production supervision, inventory control, and administrative tasks.




Employees are recruited locally and employed on a full-time basis. Basic training is provided before starting work, focusing on food hygiene, cleanliness, and standard operating procedures to maintain product quality.

POSITION	QUANTITY	MONTHLY SALARY	EPF (13%)	SOCSO	TOTAL
Manager	1	1,700	221	32.15	1953.15
Production	2	3,400	442	64.3	3,906.30
Marketing C finance	2	3,400	442	64.3	3,906.30
		8,500	1105	160.75	<b>G,765.75</b>





**Table 4: Salaries and Wages for staffs**

### 5.5 EQUIPMENT

DIVAJAR uses several types of equipment to support its manufacturing operations, including a chocolate melting machine, a manual filling machine, a weighing scale, and a jar sealing machine. All equipment is purchased to support long-term operations and reduce rental costs. The total estimated cost for machinery and equipment is approximately **RM2,808.71**, excluding furniture and basic tools. Regular maintenance is carried out to ensure equipment remains in good working conditions.

ITEM	QUANTITY	PRICE/UNIT (RM)	BUY	TOTAL COST MONTHLY	FIXED ASSET (RM)
 Chocolate melting machine	1	1,484.64	/	-	1,484.64
 Manual filling machine	1	290.97	/	-	290.97
 Weighing scale	1	114	/	-	114

	1	335.90	/	-	335.90
Jar sealing machine					
<b>TOTAL</b>	<b>RM 2,225.51</b>				
<b>Cost of furniture</b>	<b>QUANTITY</b>	<b>PRICE/UNIT (RM)</b>	<b>BUY</b>	<b>TOTAL COST MONTHLY</b>	<b>FIXED ASSET (RM)</b>
	1	130	/	-	130
Desk					
	3	50	/	-	150
Chair					
	1	150	/	-	150
Shelves					
					<b>430</b>
<b>Cost of tools</b>					
	1	28	/	-	28
Telephone					

 Broom & dustpan	2	11.50	/	-	23
 Dustbin	2	28.50	/	-	57
 Scissor	5	6.40	/	-	32
 Plastic spatula	3	4.40	/	-	13.20
<b>TOTAL</b>					<b>153.20</b>
					<b>RM 2,808.71</b>

*Table 5: Cost of machines and equipment*

**5.6 SUPPLIES**

The main supplies required for DIVAJAR’s operations include milk chocolate, white chocolate, bubble rice, green tea powder, cooking oil, jars, labels, and packaging materials. These materials are sourced from reliable suppliers to ensure consistent quality.

To avoid production disruption, DIVAJAR maintains safety stock for key raw materials. The estimated total raw material cost for one production cycle is approximately **RM7,624.75**. Inventory levels are monitored regularly, and materials are reordered based on production schedules.

Proper inventory management helps reduce wastage, control costs, and ensure products are always available for customers.

ITEM	QUANTITY	SAFETY STOCK	TOTAL MATERIAL REQUIREMENT	PRICE/UNIT	TOTAL PRICE (RM)
Milk chocolate	$(100g \times 300)/1000 = 30kg$	1.5	31.5	140	$(31.5/10) \times 140 = 441$
White chocolate	$(250g \times 300)/1000 = 75kg$	3.75	78.75	140	$(78.74/10) \times 140 = 1,102.50$
Bubble rice	$(960g \times 300) + (240 \times 300)/1000 = 360kg$	18	350	50	$(350/10) \times 50 = 1,750$
Green tea powder	$(100g \times 300)/1000 = 30kg$	1.5	31.5	30	$31.5 \times 30 = 945$
Cooking oil	$[(50g \times 300 \times 4) + (50 \times 300)]/1000 = 75kg$	3.75	78.75	50	$(78.75/10) \times 50 = 393.75$
Jar	$(300 \times 4) + 300 = 1,500$ unit	75	1575	1.90/unit	2,992.50
<b>Total</b>	<b>2070</b>	<b>103.5</b>	<b>2,145.5</b>	<b>410</b>	<b>RM7,624.75</b>

*Table 6: Cost of raw materials*

ITEM	FIXED ASSET	MONTHLY EXPENSES	OTHER EXPENSES
<b>Fixed asset</b>			
Renovation	3,000		
Office equipment	3,768		
Office furniture	541		
<b>Working capital</b>			
Salaries C wages		9,765.75	
Shop rental		1,500	
Utilities		1,220	
<b>Other expenses</b>			
Office stationery supplies		144	
Miscellaneous supplies			20
Deposit			2,930
<b>TOTAL</b>	<b>7,30G</b>	<b>12,62G.75</b>	<b>2,G50</b>

*Table 7: Administration Budget*

## **6.0 MANAGEMENT TEAM AND COMPANY STRUCTURE**

Divajar is led by Nur Amierah Umairah Bt Muhd. Hizad, the Founder and Chief Executive Officer. She is responsible for guiding the overall vision, strategic planning, and decision-making of the company. With a strong background in business management and leadership, Nur Amierah ensures smooth coordination between teams and steers the company toward sustainable growth while maintaining high operational standards.

### **PRODUCTION TEAM**

The production team is headed by Nurul Sharieza Bt Muhd. Zahir, who oversees the daily production processes, ensures that all products meet Divajar's strict quality standards. Supporting her is Nur Aisyah Sofea Bt Anuar Russhahir, the Production Coordinator, who manages packaging, labeling, and inventory levels while ensuring hygiene and safety compliance. Together, they ensure that production schedules are met and that the quality of every product is consistently maintained.

### **MARKETING TEAM**

Marketing at Divajar is managed by Riqna Natasha Bt Rahmat, who is responsible for developing and implementing the company's marketing strategies. She handles all social media platforms, promotional campaigns, and content creation, while analyzing market trends and consumer behavior to optimize outreach and engagement, particularly among young consumers.

### **FINANCIAL**

The company's financial operations are overseen by Nur Iwana Bt Mat Yuhor, the Finance Manager, who ensures proper accounting practices, budgeting, and financial stability. She prepares financial statements, monitors costs, and provides insights to support strategic decision-making and long-term business planning.

## 7.0 FINANCIAL PROJECTION

### 7.1 START-UP COST

<b>START-UP COSTS</b>	<b>RM</b>
<b>Capital Expenditure: Administrative</b>	
Office equipment	3,768
Office furniture	541
<b>Total</b>	<b>4,309</b>
<b>Capital expenditure: Operations</b>	
Machinery & equipment	2,224.87
Furniture for operation	580
<b>Total</b>	<b>2,804.87</b>
<b>One-time Start-up Expenditure</b>	
Renovation	3,000
<b>Total</b>	<b>3,000</b>
<b>License certification</b>	60
Buy registration	
<b>Total</b>	<b>60</b>
<b>Deposit for utilities &amp; rental</b>	
Shop agreement	2,500
Utilities	430
<b>Total</b>	<b>2,930</b>
<b>Pre-operation expenditure</b>	
Office stationery supplies	144
Miscellaneous supplies	20
<b>Total</b>	<b>164</b>
<b>Other expenditure</b>	
Initial working capital:	
Raw material	7,624.75
Overhead	1,302.60
	<b>8,927.35</b>
<b>TOTAL START-UP COSTS</b>	<b>22,195.22</b>

**7.2 WORKING CAPITAL**

<b>WORKING CAPITAL (MONTHLY)</b>	<b>(RM)</b>	<b>FIXED (RM)</b>	<b>VARIABLE (RM)</b>
<b>Marketing</b>			
FB promotion	45		
Opening			800
<b>Administrative</b>			
Employee salaries	9,753.15	9,753.15	
EPF	1,105	1,105	
SOCSSO	160.75	160.75	
Shop rental	1,500	1,500	
Utilities	1,220	1,220	
Office stationery	144		144
Miscellaneous supplies	20		20
<b>Operations</b>			
Raw material	7,624.75		7,624.75
Overhead	1,302.60		1,302.60
Machinery & equipment		2,224.87	
Furniture for operations		580	
<b>Other expenditure</b>			
Buy registration		60	
<b>TOTAL WORKING CAPITAL</b>	<b>22,875.25</b>	<b>16,603.77</b>	<b>9,891.35</b>

**7.3 ESTIMATE START-UP CAPITAL & FINANCING****START-UP CAPITAL = RM500,000****FINANCING-SHARE & CAPITAL VENTURE**

<b>PARTNERS</b>	<b>CONTRIBUTION (RM)</b>
Amierah	40,000
Aisyah	40,000
Iwana	40,000
Riqna	40,000
Sharieza	40,000
<b>TOTAL</b>	<b>200,000</b>

**LOAN**

Loan amount	RM500,000
Annual interest rate (%)	5%
Loan duration	10 years

## 7.4 CASH FLOW STATEMENT

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
<b>CASH INFLOW</b>					
Sales receipt	442,620	486,880	535,560	589,120	648,040
Loan	500,000				
Capital contribution	200,00				
<b>TOTAL</b>	<b>1,142,620</b>	<b>486,880</b>	<b>535,560</b>	<b>589,120</b>	<b>648,040</b>
<b>CASH OUTFLOW</b>					
<b>Administrative expenditure:</b>					
Salaries & wages	117,189	117,189	117,189	117,189	117,189
Shop rental	18,000	18,000	18,000	18,000	18,000
Utilities	14,640	14,640	14,640	14,640	14,640
<b>TOTAL</b>	<b>149,829</b>	<b>149,829</b>	<b>149,829</b>	<b>149,829</b>	<b>149,829</b>
<b>Marketing expenditure</b>					
Advertising	540	540	540	540	540
<b>TOTAL</b>	<b>540</b>	<b>540</b>	<b>540</b>	<b>540</b>	<b>540</b>
<b>Operation expenditure:</b>					
Raw material	91,497	100,646.70	111,711.37	122,882.51	135,170.76
Miscellaneous expenses	240	264	290.40	319.44	351.38
Loan repayment	63,639.36	63,639.36	63,639.36	63,639.36	63,639.36
<b>TOTAL</b>	<b>155,376.36</b>	<b>164,550.06</b>	<b>175,641.31</b>	<b>186,841.31</b>	<b>199,161.50</b>
<b>Other expenditure:</b>					
-					
<b>TOTAL CASH OUTFLOW</b>	<b>305,745.36</b>	<b>314,919.06</b>	<b>326,010.13</b>	<b>337,210.31</b>	<b>349,530.50</b>
<b>NET CASH FLOW</b>	<b>836,874.64</b>	<b>171,960.94</b>	<b>209,549.87</b>	<b>251,909.69</b>	<b>299,509.50</b>
<b>BEGINNING CASH BALANCE</b>	<b>0</b>	<b>836,874.64</b>	<b>1,035,835.58</b>	<b>1,245,385.45</b>	<b>1,497,295.14</b>
<b>ENDING CASH BALANCE</b>	<b>836,874.64</b>	<b>1,035,835.58</b>	<b>1,245,385.45</b>	<b>1,497,295.14</b>	<b>1,796,804.64</b>

**7.5 PRODUCTION COST**

	<b>YEAR 1</b>	<b>YEAR 2</b>	<b>YEAR 3</b>	<b>YEAR 4</b>	<b>YEAR 5</b>
<b>RAW MATERIAL</b>					
Opening stock	442,620	486,880	535,560	589,210	648,040
Current year purchases	0	100,646.70	111,711.37	122,882.51	135,170.76
Ending stock	155,376.36	164,550.06	175,641.13	186,841.31	199,161.50
Raw material used	91,497	9,149.70	11,064.67	11,171.14	12,288.25
Carriage inward	-	-	-	-	-
<b>TOTAL</b>	<b>689,493.36</b>	<b>761,226.46</b>	<b>833,977.17</b>	<b>910,014.96</b>	<b>994,660.51</b>
<b>Labour (salaries, EPF, SOSCO)</b>					
<b>Overhead:</b>					
Depreciation of fixed assets	10,000	10,000	10,000	10,000	10,000
<b>TOTAL</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Production costs</b>	<b>699,493.36</b>	<b>771,226.46</b>	<b>843,977.17</b>	<b>920,014.96</b>	<b>1,004,660.51</b>

## 7.6 PRO-FORMA INCOME STATEMENT

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
<b>REVENUE:</b>					
Sales revenue	442,620	486,880	535,560	589,120	648,040
<b>TOTAL</b>	<b>442,620</b>	<b>486,880</b>	<b>535,560</b>	<b>589,120</b>	<b>648,040</b>
<b>COST OF GOOD SOLD:</b>					
Raw material	91,497	100,646.70	111,711.37	122,882.51	135,170.756
Direct labor	45,000	45,000	45,000	45,000	45,000
Overhead	20,000	20,000	20,000	20,000	20,000
<b>TOTAL</b>	<b>156,497</b>	<b>165,646.70</b>	<b>176,711.37</b>	<b>187,882.51</b>	<b>200,170.76</b>
<b>GROSS PROFIT</b>	<b>286,123</b>	<b>321,233.30</b>	<b>358,848.63</b>	<b>401,237.49</b>	<b>447,868.24</b>
<b>OPERATING EXPENSES:</b>					
Salaries & wages	117,189	117,189	117,189	117,189	117,189
Shop rental	18,000	18,000	18,000	18,000	18,000
Utilities	14,640	14,640	14,640	14,640	14,640
Marketing expenses	540	540	540	540	540
Miscellaneous expenses	10,000	10,000	10,000	10,000	10,000
<b>TOTAL</b>	<b>160,369</b>	<b>160,369</b>	<b>160,369</b>	<b>160,369</b>	<b>160,369</b>
<b>OPERATING PROFIT</b>	<b>125,754</b>	<b>160,864.30</b>	<b>196,217.63</b>	<b>240,868.49</b>	<b>287,499.24</b>
<b>OTHER EXPENSES:</b>					
Loan interest	20,000	20,000	20,000	20,000	20,000
Depreciation	10,000	10,000	10,000	10,000	10,000
<b>TOTAL</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
Net profit before tax	141,954	174,664.30	211,679.63	254,068.49	300,699.24
Income tax	14,195.40	17,466.43	21,167.96	25,406.85	30,069.92
Net profit after tax	127,758.60	157,197.87	190,511.67	228,661.64	270,629.32
Accumulated net profit	1,277,758.60	284,956.47	475,468.14	704,129.78	974,759.10

<b>Pro-Forma Balance Sheet</b>					
	<b>YEAR 1</b>	<b>YEAR 2</b>	<b>YEAR 3</b>	<b>YEAR 4</b>	<b>YEAR 5</b>
<b>ASSET</b>					
<b>Non-Current Assets</b>					
Land-building	0	0	0	0	0
Renovation	3,000	3,000	3,000	3,000	3,000
Office equipment	3,768	3,268	2,768	2,268	1,768
Office furniture & fittings	541	487	433	379	325
Equipment & machine	2,224.87	2,002.38	1,779.90	1,557.41	1,334.92
Other Asset (DEPOSIT)	2,930	2,930	2,930	2,930	2,930
	<b>14,463.87</b>	<b>13,687.38</b>	<b>12,911.80</b>	<b>12,134.82</b>	<b>11,357.92</b>
<b>Current Assets</b>					
Stock of raw materials	7,625	8,387	9,226	10,149	11,164
Stock of finished goods	5,000	5,500	6,050	6,655	7,320
Account receivable	36,000	39,600	43,560	47,916	52,708
Cash balance	118,908.77	210,809.26	353,635.71	548,738.32	803,252.18
<b>Total current assets</b>	<b>167,533.77</b>	<b>264,296.26</b>	<b>412,471.71</b>	<b>613,458.32</b>	<b>874,444.18</b>
<b>TOTAL ASSETS</b>	<b>181,997.64</b>	<b>277,983.64</b>	<b>425,383.51</b>	<b>625,593.14</b>	<b>885,802.10</b>
<b>Owners' equity</b>					
Capital	200,000	200,000	200,000	200,000	200,000
Accumulated Profit	<b>127,758.60</b>	<b>284,956.47</b>	<b>475,468.14</b>	<b>704,129.78</b>	<b>974,759.10</b>
<b>Total Owners' Equity</b>	<b>327,758.60</b>	<b>484,956.47</b>	<b>675,468.14</b>	<b>904,129.78</b>	<b>1,174,759.10</b>

<b>Long-term liabilities</b>	<b>DIVAJAR ENTERPRISE</b>				
Loan balance	46,042	34,531	23,021	11,501	5,806
Hire-purchase balance	0	0	0	0	0

**7.7 BALANCE SHEET**

	<b>46,042</b>	<b>34,531</b>	<b>23,021</b>	<b>11,501</b>	<b>5,806</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>181,997.64</b>	<b>277,983.64</b>	<b>425,383.51</b>	<b>625,593.14</b>	<b>885,802.10</b>

## 8.0 PROJECT MILESTONES

<b>ACTIVITIES</b>	<b>DEADLINE</b>
Incorporate of Venture	1 – 5 January 2020
Completion of Venture	6 – 14 January 2020
Completion of Design and Department	15 – 21 January 2020
Completion of Prototype	22 – 28 January 2020
Obtaining of Sales Representative	29 January – 3 February 2020
Ordering of Materials in Production Quantities	4 – 8 February 2020
Hire Staff	9 – 15 February 2020
Starting of Production/Operations	16 February 2020
Receipt of First Orders	18 February 2020
Delivery of First Sales	19 February 2020

## CONCLUSION

To conclude, DivaJar Sdn. Bhd is a well-established brand that offers customers delicious and high quality of premium chocolate that is convenient for consumers. With all of this, DivaJar successfully attracts chocolate lovers as well as customers who seek premium, but practical, chocolate products.

A solid business model has been created with input from the administrative, marketing, production, and finance departments of the company to ensure company growth. Effective administration ensures smooth daily operations, while strategic marketing helps to increase brand awareness. Efficient production maintains product quality, and financial planning supports growth and profitability. Overall, DivaJar Sdn. Bhd demonstrates strong potential for future success.

Overall, DivaJar has the potential to rise in the future as they keep growing from time to time. This makes DivaJar Sdn. Bhd promising entrepreneurial venture with the capacity to remain competitive and successful in the food industry.

# APPENDICES

## NURUL SHARIEZA

Office Production

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### ABOUT ME

A responsible and hardworking individual with strong interest in production and operations. Able to work well in a team environment and follow instructions accurately. Possesses good time management skills and attention to detail, especially in tasks related to preparation, organization, and quality checking.

### WORK EXPERIENCE

- 2024-NOW**  
Production Assistant

  - In this role, I was involved in supporting daily production activities and ensuring that tasks were completed according to standard procedures.
    - Assisted in product preparation, packaging, and labeling according to standard procedures
    - Ensured cleanliness and hygiene during production activities
    - Worked closely with team members to meet daily production targets
- 2022 - 2023**  
operation Assistant

  - This position required me to support general operational tasks and help maintain smooth daily workflow.
    - Supported daily operational tasks including organizing materials and stock
    - Helped monitor product quality and ensured items met basic standards
- 2018-2019**  
General Assistant

  - As a general assistant, I was responsible for providing basic support in various tasks while maintaining a clean and organized work environment.
    - Assisted with basic preparation and handling tasks
    - Maintained a clean and organized working environment

### EDUCATION

DIPLOMA UTM  
faculty in business  
2012 - 2014

DEGREE UNIVERSITY MALAYA  
faculty in business  
2015 - 2018

### SKILL

- Time management
- Teamwork
- Brand Awareness
- Digital Marketing

### REFERENCE

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