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ENT530 - PRINCIPLES OF ENTREPRENEURSHIP

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TABLE OF CONTENTS

	Page Number
Contents	
Cover page	
Acknowledgement	
List of tables	
List of figures	
1. Executive Summary	4
2. Company Profile	5- 7
3. Industry Analysis	8-12
4. Product or Service Description	13- 17
5. Market Analysis and Strategy	18- 24
6. Operations Plan	25- 39
7. Management Team and Company Structure	39- 41
8. Financial Projection	45- 53
9. Project Milestones/Schedule	55
10. Appendices	

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1.0 EXECUTIVE SUMMARY

Moonlight Scent is an incorporated partnership business that deals with the production and retailing of scented candles only. It is owned and run by the management of the five partners involved. Moonlight Scent seeks to create quality scented candles for their clients to help them derive pleasure and also create an aesthetic appeal for their homes as well as an improvement to their mental state of well-being through the use of their well-designed candles. The candles create an impression of minimalism in an individual's home.

The business provides unique and exclusive scented fragrance blends such as Lavender Vanilla Cloud, Citrus Glow, and Blossom. Every scented fragrance is carefully crafted from healthy and clean-burning soy wax and premium and safe materials, providing a healthy and long-lasting burn experience to consumers. Therefore, Moonlight Scent promotes a healthy and luxurious experience to consumers at a budget-friendly and reasonable price.

The target segment for Moonlight Scent would be Millennials and Gen Z consumers, aged between 18 to 40 years, including university students and working professionals. The chosen target market values self-care, wellness, aesthetic home décor, and minimalist design. It can be observed from the consumer behaviour of this segment that they have a strong inclination towards those products that can successfully incorporate functionality, visual appearance, and emotional comfort into one-the reason scented candles stand out as an ideal lifestyle product.

The business operates from two key locations: a retail outlet at Elmina Lakeside Mall and a production house in Meru. The retail outlet would be highly suitably positioned in a traffic, lifestyle mall that appeals to the target markets: young adults, families, and working professionals. In contrast, the production facility in Meru maintains operational and rental costs at a relatively lower level, permits easy and effective access to suppliers, and offers a safe, structured environment where candles are made.

The key objectives that drive the main focus of the company, Moonlight Scent, relate to the acquisition of sustainable brand development, enhanced customer well-being, and sustainable business development. Through the focus on quality products, distinctive fragrance products, visual aesthetic, as well as the locations of the business enterprises, the organization intends to become a reputable local brand in the scented candles niche.

2.0 COMPANY PROFILE



Moonlight Scent is a lifestyle-oriented scented candle brand that has been operating since 2023. The Moonlight Scent company is a partnership business company that is owned by Sofea Hana, Nur 'Alia Balqis, Nor Shaliza, Fatin Nadzirah and Siti Nursamiiralliwanni, where the business is managed by them. within the home fragrance and personal wellness industry. Our company focuses on producing aesthetically pleasing and high-quality scented candles that enhance relaxation, comfort, for emotional well-being. Inspired by natural elements, warmth, and serenity, Moonlight Scent combines fragrance quality with minimalist design to provide consumers with an affordable luxury product that complements modern living spaces.

Our company specializes in handcrafted scented candles presented in transparent glass containers and decorated with dried botanical elements. These design features enhance both the visual appeal and sensory experience of the product. Moonlight Scent aims to transform everyday environments such as homes, study spaces, and relaxation areas into calm and inviting atmospheres through carefully curated fragrance blends.

Our vision of Moonlight Scent, scented candle is to become a recognizable and trusted home fragrance brand that promotes emotional well-being and relaxation. Thus, with this vision, our company's mission is to deliver premium-quality scented candles using

safe products and fragrance blends, to enhance customers' daily experiences through mood-specific scents, and to combine aesthetic value with functional aromatherapy benefits while maintaining affordability for a wide range of consumers.

Moonlight Scent also offers a variety of scented candles, each of them developed with a good fragrance profile and purpose. Moon Lavender features a calming blend of lavender and warm vanilla, making it suitable for stress relief and relaxation. Vanilla Cloud provides a soft, powdery vanilla scent that creates a cozy and comforting environment. Citrus Glow combines warm citrus and herbal notes to energize and uplift mood. Bocello Blossom presents a gentle floral cherry blossom fragrance that enhances a romantic and soothing ambiance. Citrus Veil offers a clean ocean breeze with citrus undertones, promoting freshness and clarity, while Booch Muse blends citrus and coffee notes to create a warm and creative atmosphere. These products are designed to cater to different moods, types of relaxation and lifestyle preferences.

The target market for Moonlight Scent consists primarily of young adults, working professionals, and university students who value self-care, home aesthetics, relaxation and emotional comfort. In addition, the products appeal to individuals who seek meaningful and aesthetically pleasing gifts for occasions such as birthdays, housewarmings, and special celebrations. Our brand aligns well with consumers who appreciate minimalist design and calming lifestyle products.

Moonlight Scent also differentiates itself from competitors through its unique selling proposition, which includes elegant and minimalist packaging, thoughtfully blended fragrances tailored to specific moods, and the inclusion of decorative botanical elements that enhance product value. Furthermore, the brand positions itself as an affordable alternative to high-end luxury candle brands while maintaining a premium appearance and quality.

Moonlight Scent operates its retail outlet at Elmina Lakeside Mall, a strategically located shopping destination that attracts a diverse range of customers seeking lifestyle and wellness products. The mall location enables the company to enhance brand visibility and directly engage with consumers in a modern retail environment. In addition,

Moonlight Scent's manufacturing operations are based in Meru, Klang, Selangor, where the company carries out candle production, quality control, and packaging processes. The separation of retail and production facilities allows Moonlight Scent to maintain operational efficiency while ensuring consistent product quality and timely distribution to its retail outlet.

The branding and design concept of Moonlight Scent emphasize softness, calmness, and nature-inspired elegance. The use of pastel color palettes, floral accents, and clean typography reinforces the brand's identity as a soothing and contemporary lifestyle product. This consistent visual identity strengthens brand recognition and appeals to consumers who prefer aesthetically pleasing home décor items.

3.0 INDUSTRY ANALYSIS

3.1 Market size

Specific current market revenue for scented candles in Malaysia is estimated to be over USD 150 million by 2025 (part of the home fragrance product market). The broader candle market in Malaysia saw a value of approximately \$X (specific value redacted in source) in 2024

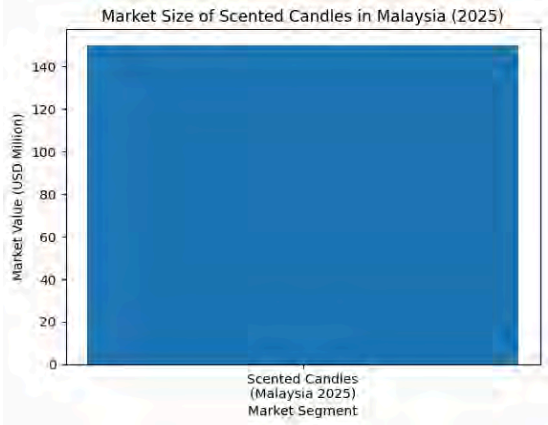


Figure 1: shows the estimated market size of the scented candle segment in Malaysia in 2025, highlighting its significant contribution to the home fragrance products market.

3.2 Growth Rate

The market for scented and craft candles in Malaysia is forecasted to expand at a Compound Annual Growth Rate of 6% during the next five years, until 2028-2030. The market for scented candles globally will expand at a CAGR of 4.5%.

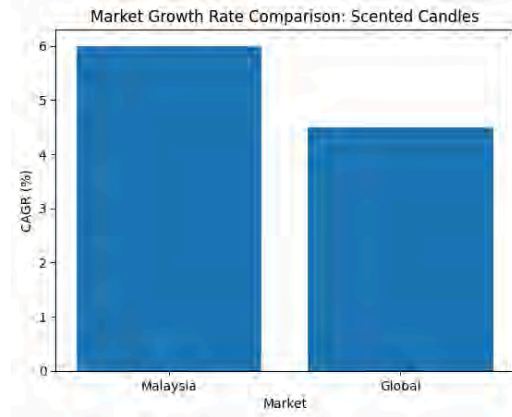


Figure 2: Comparison between the compound annual growth rate of the scented candle industry in Malaysia and the worldwide industry to indicate the higher growth rate in Malaysia.

3.3 Sales Projection

It is projected that sales will remain on course, growing at 6% CAGR, due to increasing interest from consumers in wellness, aromatherapy, home décor, development of additional e-commerce platforms, which will contribute more than 30% of sales, as well as growing demand from consumers for environmentally friendly candles.

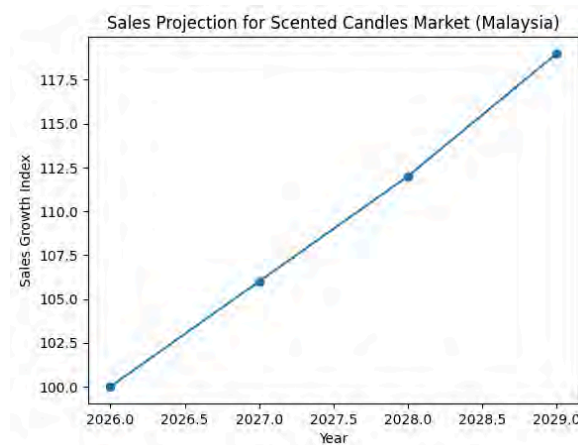


Figure 3: shows the growth of the scented candles market based on the estimated sales in Malaysia from 2026 to 2029, with an estimated CAGR of 6%

3.4 TRENDS

The scented candle market in Malaysia has grown rapidly over the years because of consumers' niche preferences for the vibes of their homes. However, the growing industry is also shaped by a few trends consisting of economic, social, technological, political, and regulatory factors.

3.4.1 Economic Trends

A sustained global growth is anticipated to be witnessed by the scented candle market that is influenced by innovation, digitalization, and emerging economy participation. According to 6Wresearch, the Malaysia candle market size is anticipated to reach a significant CAGR of 4% during the forecast period 2025-2031. The niche preferences of consumers allows the increase of demand for candles as decorative items. Due to the rise in disposable income, there has been a significant boost in demand especially for home decor products. To add, the scented candle market also enhances the gift economy, where consumers often practise the trend of gifting candles for special occasions since they are considered thoughtful and versatile presents.

3.4.2 Social Trends

Consumers in Malaysia believe that scented candles are prone to protect their mental health while keeping the homes aesthetically pleasing. Scented candles are no longer just lighting sources because they are essential in personal wellness routines, fragrances and self-care. The demand for scented candles continues to rise since consumers are finally realizing the psychological benefits of certain fragrances of reducing stress and improving mood. For instance, the scented candle sales highlighted a huge number globally during the pandemic of COVID-19, where consumers were buying candles as comfort and wellness products. These candles are able to provide a relaxing ambiance and keep consumers at ease when facing lockdowns and work-from-home. Therefore, these scented candles serve as a temporary escape from stress at homes for the consumers.

3.4.3 Technological Trends

With the advancement of technology, multiple new innovations are integrated into producing scented candles. Firstly, many candle businesses are starting to use alternative wax blends instead of paraffin. Improved blends of soy, beeswax, and coconut wax, which are more organic, are ready to replace the old blend by the manufacturers because they are cleaner, and soot-free. For example, some businesses that utilize these advanced blends are Anbo Artisan Beeswax Candles, and Crabtree & Evelyn Candles, where their products are mostly made from soy wax. Furthermore, many candle brands are using AI-driven scent quizzes on their official platforms to help consumers find their signature scents since they cannot smell candles online. Thus, these technological advancements are prominent in becoming a preferred scented candle business of the consumers.

3.4.4 Political and regulatory Trends

An operating business does not separate from rules and laws. Regulatory bodies are paying attention to the global “Clean Beauty” movement. The National Pharmaceutical Regulatory Agency (NPRA), and KPDR have imposed a stricter rule on “Aromatherapy” labels. In 2026, many candle brands are expected to avoid harmful substances such as phthalates and parabens since consumers are becoming more educated about indoor air quality. Moreover, even though candles are not consumed, there is a trend where businesses ensure the cleanliness and purity of their products by avoiding certain animal fats and alcohols, making their products muslim friendly. Ergo, these considerations taken by the businesses make their products more appealing to the consumers.

3.5 KEY SUCCESS FACTORS

The critical success factors for the scented candles market are product quality, unique and attractive fragrance lines, and eco-friendly materials and packaging. Moreover, an attractive online platform and digitized market approach are the need of the hour to grab market attention in the competitive market place not only in the United States but across the globe.



Figure 4: key success factors in the scented candle industry

In general, the industry displays great long-term growth prospects, propelled by surging consumer demand, favorable market trends, and continuous innovation. These signals that the industry is bound to be sustainable and competitive for some time into the future.

4.0 PRODUCT OR SERVICE DESCRIPTION

4.1 Product

Our Moonlight Scent collection of scented candles represents a premium line of home fragrance solutions designed to transform any environment into a bespoke sensory experience. Each candle in the collection is meticulously crafted with high-quality, clean-burning soy wax and complex, multi-layered fragrance profiles. The collection targets discerning consumers seeking not just a scent, but an atmosphere—whether that be relaxation, energy, comfort, or invigoration. Our product line distinguishes itself through these unique and sophisticated blends, offering a distinct alternative to standard single-note fragrances. 8



I. Moon Lavender

This candle offers a serene escape, blending classic, calming lavender with a fresh, airy quality reminiscent of a spring breeze. It features a delicate balance of the soft, sweet floral notes of lavender, uplifted by subtle hints of citrus and grounded by a soft, comforting musk and cedarwood base, creating a truly tranquil and elegant experience designed to promote deep relaxation.

Key features & benefits:

- **Benefit:** Promotes relaxation and stress relief with calming botanical essences, aiding in better sleep and meditation.
- **USP:** A unique blend of soothing lavender with a refreshing water musk finish for a modern twist on a classic scent.
- **Key Specs:** Crafted with premium, clean-burning soy wax for a pure aroma release and a consistent, even burn.

II. Vanilla Cloud

An incredibly soft, comforting, and inviting scent, this fragrance is centered on a rich, creamy vanilla bean aroma that avoids being overly sweet. Subtle hints of coconut cream, delicate powdery heliotrope notes, and a base of light, warm woods and musk add depth and a touch of sophistication to the smooth, velvety vanilla, providing a cozy and relaxing ambiance that makes any space feel like home.

Key features & benefits:

- **Benefit:** Creates a warm, inviting, and comforting atmosphere perfect for cozy evenings and quiet moments.
- **USP:** A sophisticated, non-cloying vanilla profile with subtle powdery heliotrope notes that is rich yet balanced.

- **Key Specs:** Features long-lasting scent diffusion to fill large spaces effectively with a consistent aroma throw.

III. Citrus Glow

A vibrant and invigorating fragrance, this candle delivers an immediate burst of energy with its zesty and sparkling notes. The scent profile expertly balances a lively medley of warm citrus and herbal elements, incorporating bright notes of lemon, mandarin, and bergamot, alongside aromatic touches of basil and thyme, all anchored by warm amber and earthy undertones for a balanced, uplifting aroma.

Key features & benefits:

- **Benefit:** energizes the space and uplifts mood with vibrant, zesty notes, ideal for workspaces or kitchens.
- **USP:** A dynamic blend of warm citrus and fresh culinary herbs for a unique, balanced, and stimulating fragrance.
- **Key Specs:** Uses a lead-free, natural fiber wick for a steady, clean, and even burn every time.

IV. Citrus Veil

Evoking a tranquil coastal retreat, this candle captures the essence of a clean, airy ocean breeze. It artfully combines crisp, invigorating top notes of sea salt and bergamot with a delicate floral heart of lily-of-the-valley and ylang-ylang, eventually settling into a clean, soft base of cotton blossom, sandalwood, and musk. It provides a continuous backdrop of freshness, ideal for bathrooms or hallways.

Key features & benefits:

- **Benefit:** Freshens and purifies the air with a clean, airy aroma, enhancing general well-being.

- **USP:** Balances crisp ocean notes with a soft, clean base of cotton blossom and sandalwood for understated elegance.
- **Key Specs:** Hand-poured with care to ensure consistency and quality in every jar.

V. **Booech muse**

An indulgent and rich scent, this candle is designed for the true coffee enthusiast, smelling just like a freshly brewed cup of Joe or a cozy coffee shop. It features prominent notes of deeply roasted espresso and warm, nutty coffee beans, complemented by creamy undertones of vanilla or tonka beans to create an authentic, stimulating, and cozy atmosphere that is both familiar and luxurious.

Key features & benefits:

- **Benefit:** Creates a cozy, stimulating environment that evokes a premium coffee experience, fostering creativity and comfort.
- **USP:** Authentic, robust coffee bean fragrance that is rich and deeply aromatic, appealing directly to coffee lovers.
- **Key Specs:** Offered in an elegant glass container that complements any decor style.

VI. **Bocello Blossom**

This candle captures the essence of fresh, blooming pink flowers, offering a subtle, refined floral scent that isn't overpowering. The aroma artfully combines gentle floral heart notes with a light touch of fruitiness, creating an elegant fragrance that is both refreshing and comforting, ideal for spring or year-round enjoyment.

Key features & benefits:

- **Benefit:** Freshens any space with a delicate, spring-like floral aroma that can enhance general well-being and create a peaceful mood.
- **USP:** A sophisticated floral blend that is light and balanced, perfect for those who prefer understated elegance over strong, heavy perfumes.
- **Key Specs:** The candle is presented in a clear glass jar and decorated with small, aesthetically pleasing dried flowers on top to enhance its visual appeal.

4.2 OPPORTUNITY, PRICE INDICATION AND ANTICIPATED CUSTOMER DEMAND

4.2.1 Opportunity

The opportunity arises from the increasing demand for wellness-oriented and eco-friendly home fragrance products among young professionals, students, and lifestyle-conscious consumers in Malaysia. As more people focus on mental well-being, self-care routines, and creating calming home environments, scented candles like Moonlight Scent are well-positioned to meet this growing market need, especially with their aesthetic design and mood-specific fragrances.

4.2.2 Price Indication

Moonlight Scent candles can be positioned within the premium handmade segment, with an estimated price range of RM30 - RM35 per candle.

4.2.3 Anticipated Customer Demand

Customer demand is expected to be strong due to the wellness and self-care trend, where consumers seek products that reduce stress and enhance mood. In addition, scented candles are popular for home décor and gifting purposes, especially for birthdays and special occasions. The working from home lifestyle also increases demand, as consumers want comfortable, relaxing, and inspiring environments at home.

5.0 MARKET ANALYSIS

5.1 Marketing Objectives

- I. **Build brand recognition** among environmentally conscious young adults within the first year by promoting the use of natural soy wax and eco-friendly ingredients through digital platforms.
- II. **Generate consistent sales growth** in the first 12 months by offering safe, non-toxic scented candles that meet consumer demand for healthier home fragrance products.
- III. **Establish a strong online presence** within six months by growing an engaged social media community that values sustainable and cruelty-free lifestyle products.
- IV. **Position Moonlight Scents as a trusted eco-friendly candle brand** in the local market within two years through product quality, safety, and customer satisfaction.

5.2 Market Segmentation

5.2.1 Target Market

Moonlight Scents' primary target market is likely Millennials and Gen Z consumers who value sustainability, natural ingredients, and products that enhance home ambiance and personal wellness. These consumers often use candles for relaxation, stress relief, and mood enhancement, integrating them into self-care routines.

Key characteristics of this target segment include:

i) Demographics

- Primarily younger consumers (Millennials and Gen Z) interested in lifestyle and home decor trends.

ii) Psychographics

- Health-conscious and environmentally aware, preferring products made from plant-based waxes (like soy) and natural essential oils over paraffin and synthetic fragrances.

iii) Behavioral

- Frequent online shoppers, influenced by social media and lifestyle bloggers, who view candles as everyday wellness essentials and popular gift items.

iv) Location

- Urban consumers with rising disposable incomes who are willing to spend on premium home fragrance products.

5.2.2 Market Size

Market Size = (Average Selling Price per Unit) × (Number of Potential Customers × Purchase Frequency)

- We are selling RM60 scented candles in the Elmina and Meru area.
- Elmina and Meru population: 63,404
- Purchase frequency: 4 times a month (48 times/year)
- Potential Customers: 2% are likely to buy monthly

Market size

=RM60 x (2% x 63,404) x 8 (yearly) 48182,603,520

=RM60 x 1,268.08 x 48

=RM3,652,070.04 per year

5.2.3 Market share

Market share (%)= (annual revenue / total market size) x 100

Total market size in Puncak Alam= RM182,603,520652,070.04

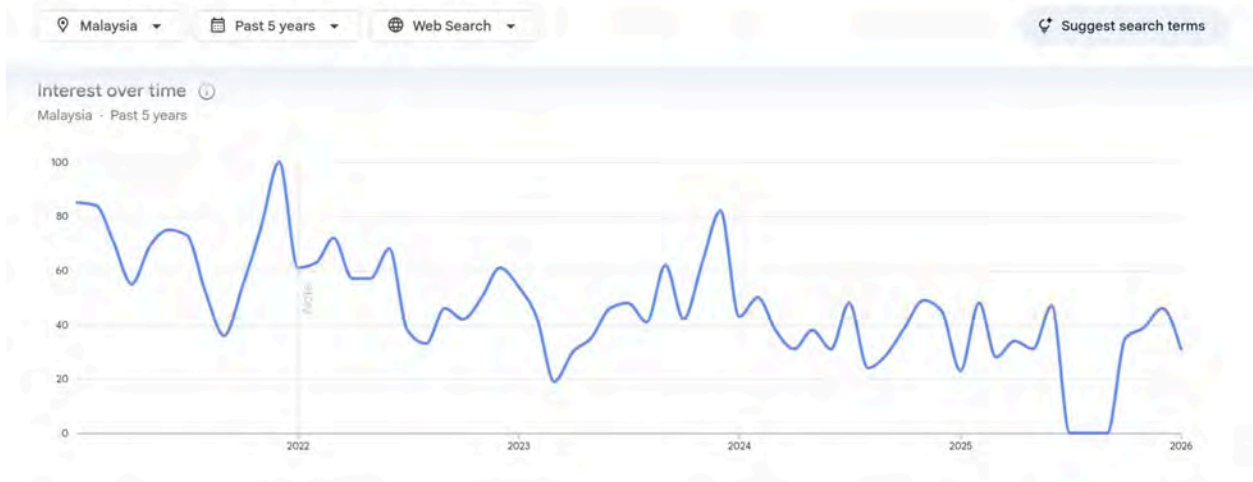
Currently selling:

- 50 / month300 per m
- At RM60 per candles
- Annual revenue = 300 x 60 x 12 =216,000

Market share

= (216,000 / 3,652,070.04) x 100

=5.9%



5.2.4 Sales Forecast

Sales Forecast= Expected number of unit sold x price per unit

$300 \times 12 = 3600$

$3600 \times \text{RM}60 = \text{RM}216,000$

Product/service Market Share and Sales

	1st year	2nd year	3rd year
Market Share (%)	5.9%	10.9%	15.9%
Total sales in units	18,000	33,254	48,509
Total sales in RM	216,000	399,048	582,096

5.3 Competitor Analysis

5.3.1 SWOT Analysis

Competitors	Strengths	Weakness	Opportunities	Threats
Lilin+Co	<ul style="list-style-type: none"> - Strong identity as a local, handcrafted candle brand - Uses high-quality and natural ingredients 	<ul style="list-style-type: none"> - Limited brand awareness compared to international brands - Smaller production capacity 	<ul style="list-style-type: none"> - Growing demand for eco-friendly and sustainable candles - Expansion through online sales and social media 	<ul style="list-style-type: none"> - Intense competition from other local candle brands - Easily imitated products
Kandle Kandle	<ul style="list-style-type: none"> - Unique, creative candle designs - Strong appeal for gifting and decorative purposes 	<ul style="list-style-type: none"> - Small-scale operations - Limited product variety 	<ul style="list-style-type: none"> - High demand for customised and personalised candles - Growth in online shopping trends 	<ul style="list-style-type: none"> - Oversaturated candle market - Price competition from cheaper sellers
HOOGA	<ul style="list-style-type: none"> - Well-established lifestyle brand - Wide range of home décor and candle products 	<ul style="list-style-type: none"> - Higher operating and overhead costs - Premium pricing may limit some customer 	<ul style="list-style-type: none"> - Rising interest in minimalist home décor - Expansion into new lifestyle product lines 	<ul style="list-style-type: none"> - Competition from global home décor brands - Economic downturn affecting non-essential spending

		segments		
Bath & Body Works	<ul style="list-style-type: none"> - Strong global brand reputation - Wide variety of scents and products 	<ul style="list-style-type: none"> - Higher prices compared to local brands - Heavy reliance on imported products 	<ul style="list-style-type: none"> - Growth in e-commerce and digital marketing - Demand for limited-edition and seasonal products 	<ul style="list-style-type: none"> - Increasing demand for natural and clean-label products - Strong competition from niche fragrance brands

5.4 Market Strategy

5.4.1 Product, Price, Promotions, and Distribution (The Marketing Mix)

5.4.1.1 Product

- Moonlight Scents offers a premium line of handcrafted scented candles made from 100% natural soy wax. Our differentiation lies in our unique, locally inspired scent profiles, commitment to non-toxic ingredients (phthalate-free oils, lead-free wicks), and elegant, reusable packaging.

5.4.1.2 Price

- A premium pricing strategy will be implemented (Average Selling Price of RM50-70 per unit). This price point is justified by the use of high-quality, sustainable material and artisanal production, positioning the brand within the “affordable luxury” segment of the Malaysian market.

5.4.1.3 Promotions

- Promotional efforts will focus heavily on digital marketing. Key tactics include strategic influencer collaborations with local home decor and

wellness figures, targeted Instagram and TikTok video campaigns highlighting the production process, and an exclusive email loyalty program to encourage repeat purchases.

5.4.1.4 Distribution

- Our primary channel will be a direct-to-consumer (DTC) e-commerce website to maximize margins and customer data collection. This will be supplemented by selective wholesale partnerships with high-end boutiques and wellness spas in urban centers like KL and Penang for physical visibility.

5.4.2 Sales Tactic/ Sales Plan

- **Online Sales Funnel**

- The core sales tactic involves guiding potential customers through a visually rich online journey. Customers are driven to the website via social media ads, where an interactive "Scent Discovery Quiz" helps personalize recommendations and reduces decision fatigue, encouraging faster checkout.

- **Conversion Optimization**

- The checkout process is optimized for mobile use with minimal steps. We will offer incentives such as free shipping on orders over RM100 and a loyalty program offering points for every purchase to drive immediate sales and future retention.

- **Post-Purchase Strategy**

- Every order includes a handwritten thank-you note and a small sample of a different scent, enhancing the personal touch and encouraging the next purchase. A clear, customer-friendly return policy will minimize perceived risk for first-time buyers.

6.0 OPERATION

The Operations Plan describes how the scented candle business will be done, from developing the products and producing them to staffing, facilities, equipment, and inventory control. A well-organized operations system ensures that the business produces quality scented candles on a continual basis with efficient customer service.

6.1 Development

Before establishing the scented candles company, there were certain development stages involved to make sure that the items and operations offered high quality.

a) Market and Product Research

A detailed analysis was done to determine customer preferences in terms of scents that tend to be in vogue and candle designs that customers find appealing. The analysis also included competitor analysis to determine the pricing sets and uniqueness in products that tend to appeal in the market.

b) Product Testing & Formulation

Various trial productions involving scented candles were carried out to establish the best:

wax type, wick size ,fragrance load percentage, melting and pouring ,temperature and curing time.The testing phase allowed us to make sure that every candle had the same smell output. We concluded development on some of the fragrances to use as the starting product offerings.

c) Location Preparation

A workspace was located and prepared for the production process. The workspace was arranged in a manner suitable for the processes of freezing, mixing, pouring, curing, and packaging. There was provision for ventilation, storage, and heat-resistant surfaces. Our shop was located in Elmina lakeside mall, meanwhile our candle factory was located in Elmina business district.

6.2 Production

Moonlight Scent operates as a small-scale scented candle manufacturing business. The main operational activities include sourcing raw materials, candle production, quality inspection, packaging, storage, and distribution. The operations emphasize efficiency, safety, and quality consistency to meet customer expectations.

The business applies a made-to-stock strategy for best-selling candle variants and a made-to-order strategy for customized products. This operational approach helps reduce excess inventory while maintaining flexibility in fulfilling customer demand.

6.2.1 Production Workflow

Scented candles are produced in a continuous manner, using an approach that ensures the batch produced is consistent in both quality and timeliness of production. It follows a structured workflow for every batch of production that is made.

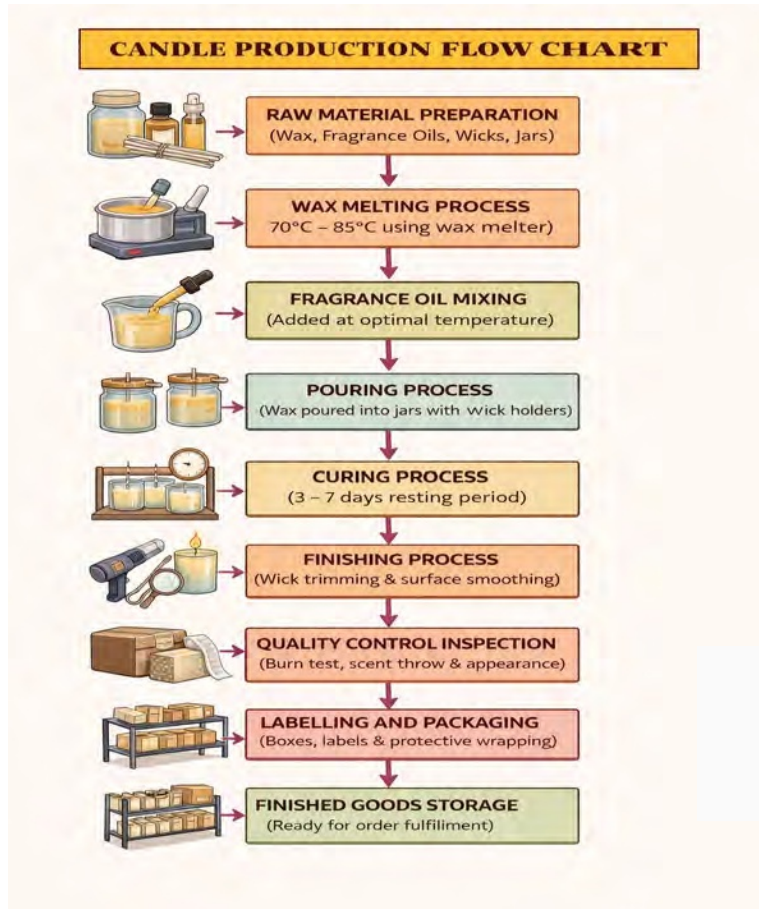


Figure 5 showing process of making scented candle

6.2.2 Daily output Capacity

- Daily production capacity: 20- 25 candles depending on batch size.
- Weekly production capacity: 90 candles.
- Monthly production capacity : 450 candles
- Curing time: Minimum 72 hours, recommended 5–7 days for maximum scent throw.

6.3 Facilities

6.3.1 Location of the business

Moonlight Scent operates two facilities to support its retail and production activities. The retail outlet is located at Elmina Lakeside Mall, providing high customer accessibility and effective product display for enhanced brand visibility. The outlet is equipped with basic utilities and storage to support daily sales operations.

Moonlight Scent's manufacturing operations are located in Sungai Buloh, Selangor, which serves as the company's main production facility. This location is utilized for candle manufacturing, quality control, and packaging processes, ensuring that products meet the company's quality standards before distribution. The factory location supports efficient operational management and enables Moonlight Scent to maintain consistent production output to meet market demand.

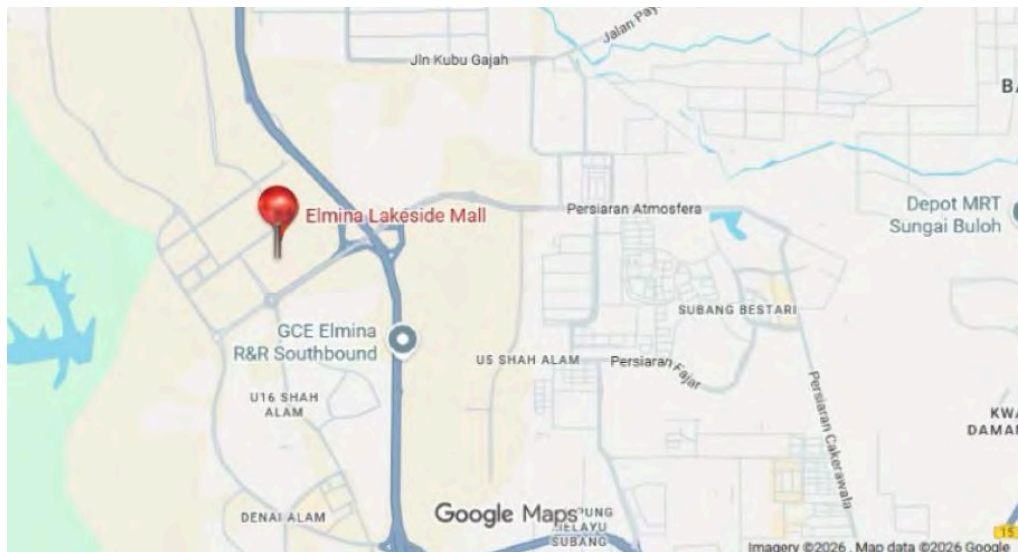


Figure 6 showing location of moonlight scents shop

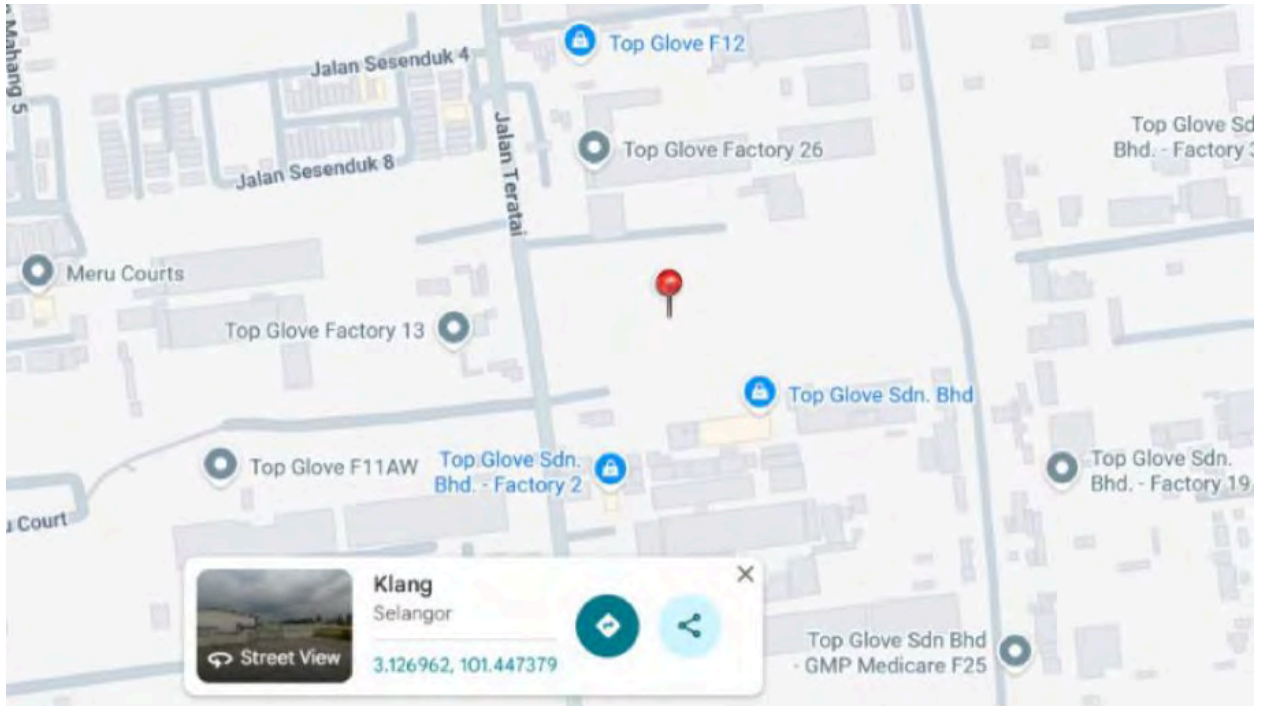
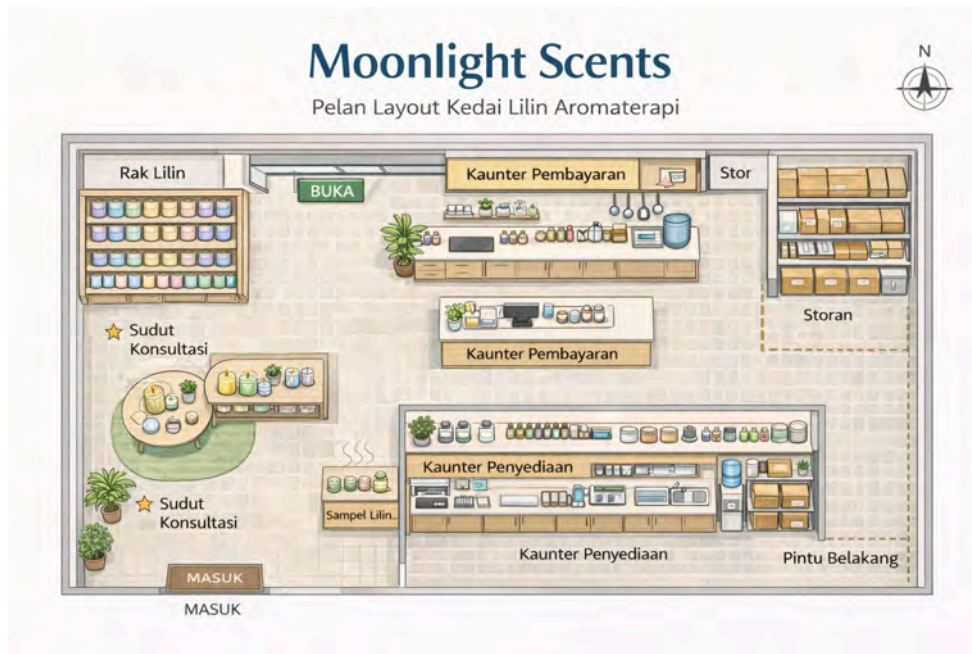


Figure 7 showing location of moonlight scents factor

6.3.1 Operation layout





6.3.2 License, permits and regulations required

To operate legally, Moonlight Scent is required to comply with several licenses and regulatory approvals. The company is first registered with the Companies Commission of Malaysia (SSM) to establish its legal business identity. The retail store at Elmina Lakeside Mall operates with a premise license issued by the local municipal council to ensure compliance with safety and zoning requirements. The manufacturing facility in Sungai Buloh must obtain a factory license from the Department of Occupational Safety and Health (DOSH), which ensures safe production practices. Additionally, fire safety approval from the Fire Department (Bomba) is necessary due to the use of flammable materials. Environmental requirements under the Department of Environment (DOE) and workplace safety standards under OSHA must also be met to ensure safe and responsible operations. Depending on revenue, the company must register for Sales and Services Tax (SST), and optional halal certification may be pursued to broaden market appeal. Product labeling must comply with consumer protection regulations to ensure accuracy and safety information.

Phase	Requirement / License	Authority	Estimated Cost (RM)	Validity
1. Identity	Business Registration (SSM)	SSM	RM30 (Personal) / RM60 (Trade Name)	Annual
2. Physical	Premise License	Local Council (e.g., MBSA, DBKL)	RM200 – RM800 (Varies by size/area)	Annual
2. Physical	Signboard License	Local Council	RM100 – RM300 (Varies by size)	Annual
3. Safety	BOMBA Fire Clearance	Jabatan Bomba	RM50 – RM150 (Small shop/studio)	Annual
4. Safety	Product Testing (SIRIM)	SIRIM QAS	RM500 – RM2,000+ (Optional/Highly)	Per Sample

			Recommended)	
5. Legal	Manufacturing Exemption	MIDA	Free (Application process)	Permanent
6. Protection	Product Liability Insurance	Private Insurer	RM400 – RM1,200	Annual
7. Brand	Trademark Registration	MyIPO	RM950 – RM1,500 (Optional but safe)	10 Years

6.4 Staffing

To ensure smooth operations, the business is supported by both management staff and operational workers.

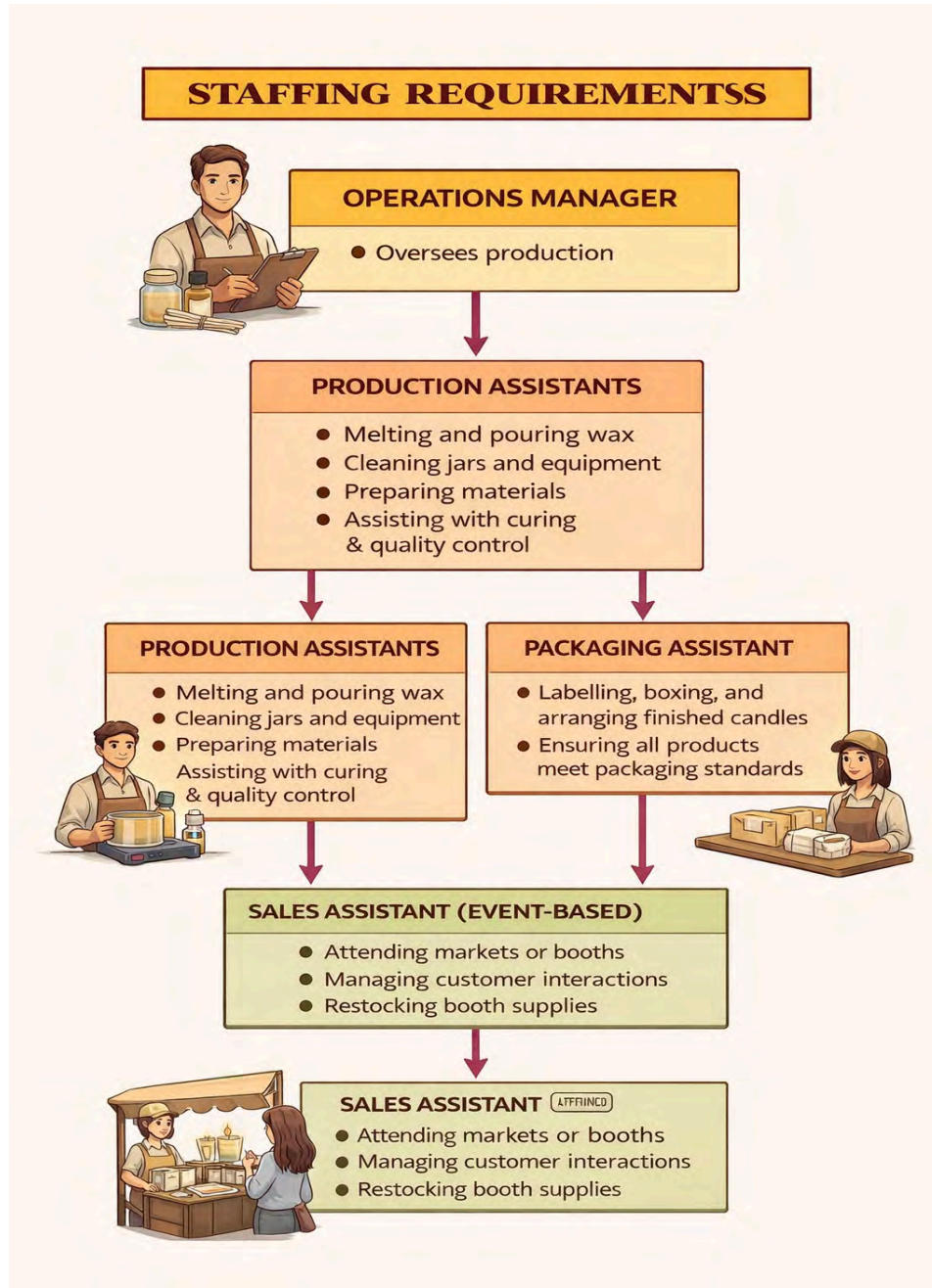


Figure 7 showing workforce structure and roles of staffing

6.4.3 Training and development

All employees will receive training in candle-making SOPs, safety and handling of hot wax, mixing and pouring methods, quality control and packaging standards, customer service (for sales assistants). To ensure the long-term success of your candle business in Malaysia, a structured Training and Development program is essential for both the business owner and any future employees. This begins with mastering the technical "Art of Candle Making," which involves deep-dive sessions on wax chemistry, fragrance load calculations, and wick performance testing to ensure product consistency. Beyond the craft, training should prioritize Safety and Regulatory Compliance, specifically focusing on Malaysian standards like *OSHA 1994* (Occupational Safety and Health) for handling hot wax and chemicals, as well as fire prevention protocols. Furthermore, as the business scales, professional development should expand into Commercial Operations, including digital marketing, financial management (COGS calculation), and customer service skills. Leveraging local resources such as HRD Corp claimable workshops or certifications from local artisan academies can provide your team with industry-recognized skills, ensuring your brand maintains high quality while staying compliant with Malaysian consumer laws.

Training Category	Specific Focus Areas	Recommended Resource / Level
Technical Craft	Scent blending, wick centering, & temperature control.	Advanced Artisan Workshops (e.g., Verdure Flora)

Safety & Health	Handling flammables, PPE usage, & emergency response.	HRD Corp / NIOSH (Basic OSH training)
Quality Control	Burn testing (soothing/flame height) & jar stress tests.	SIRIM standards (MS 2244:2009)
Business Ops	Inventory management & Pricing strategies.	SME Corp Malaysia / Online Business Courses
Compliance	Legal labeling (BM/English) & SSM/LHDN updates.	KPDN / LHDN E-Invoicing seminars

6.5 Equipment

Equipment	Function	Estimated Cost (RM)
Wax Melter / Double Boiler	Melting wax efficiently and safely	3,000
Digital Thermometer	Monitoring precise wax temperature	30

Digital Scale	Accurate measurement of wax and fragrance	40
Pouring Pitchers	Controlled pouring into containers	75
Wick Holders	Keeping wicks centered during cooling	20
Heat Gun	Smoothing tops and fixing imperfections	60
Shelving Racks	Organized curing and bulk storage	7,000
Label Printer	Professional branding and labeling	5,000
Packaging Tools	Final sealing and wrapping for shipping	2,000

6.6 Supplies

Item Category	Equipment Name	Primary Malaysia Supplier / Factory	Location
Melting & Prep	Wax Melter / Double Boiler	Multifilla (M) Sdn Bhd / Butterfly	Balakong, Selangor
Measurement	Digital Thermometer	ThermoPro Malaysia (via Lazada/Shopee)	Local Distribution
Measurement	Digital Scale	Timbang Digital Malaysia / Uline	Various (Selangor)
Pouring	Pouring Pitchers	Craftiviti / Malaysia Clay Art	Petaling Jaya, Selangor
Wicking	Wick Holders	Jargeous / Craftiviti	Bandar Utama, PJ
Finishing	Heat Gun	MR.DIY / Worx Malaysia	Nationwide / Online
Storage	Shelving Racks	TTF Marketing Holdings (TTF Rack)	Semenyih, Selangor

Branding	Label Printer	QLM Label Makers (M) Sdn Bhd	Shah Alam, Selangor
Fulfillment	Packaging Tools	Jargeous / Eco-Pack Malaysia	Shah Alam / Online

7.0 MANAGEMENT TEAM AND COMPANY STRUCTURE

A discussion on the management structure, responsibilities, human resource requirements, and the organizational framework for running a scented candle business is presented in this section. A good functional organization structure guarantees efficiency in production, proper marketing, and quality customer service.

7.1 Management Team

Our scented candle business is managed by a team of five individuals, each holding a specific managerial role based on their strengths, skills, and responsibilities.

General Manager	
Name	Sofea Hana
Role	Responsible for overseeing overall business operations, production workflow, quality control, and daily operational efficiency. She ensures that production schedules consistent quality standards

Experience	5 years of experience in overall business management and operations. Responsible for strategic planning, decision-making, financial oversight, and coordinating all departments to ensure smooth and efficient business performance.
Compensation	Monthly salary of RM4000 + 10% profit share

Marketing and Branding Manager	
Name	Nur 'Alia Balqis
Role	In charge of brand positioning, marketing strategies, social media management, promotions, and customer engagement. She develops campaigns to increase brand awareness and sales.
Experience	3 years of experience in marketing and sales management. Experienced in developing promotional strategies, managing social media platforms, and increasing customer engagement and brand awareness.
Compensation	Monthly salary of RM3000 + 10% profit share

Administration Manager	
Name	Nor Shaliza
Role	Handles daily office operations in order to ensure smooth operations by handling tasks like facility management, supply ordering, HR support, and record keeping.
Experience	4 years of experience in administrative and office management. Skilled in handling documentation, managing daily office operations, supervising administrative staff, and ensuring compliance with company policies and procedures.
Compensation	Monthly salary of RM3000 + 10% profit share

Finance Manager	
Name	Fatin Nadzirah
Role	Oversees the organization's financial health by creating budget forecasts, and analyzing financial data to identify trends and opportunities. She guarantees the day-to-day financial operations of the company to maintain healthy cash flow.

Experience	5 years of experience in financial management and accounting. Proficient in budgeting, cost control, financial reporting, and monitoring company expenses to improve profitability.
Compensation	Monthly salary of RM3000 + 10% profit share

Operation Manager	
Name	Siti Nursamiiralliwanni
Role	Manages raw material sourcing, supplier relationships, inventory control, and packaging materials. She ensures timely availability of supplies and cost efficiency.
Experience	4 years of experience in business operations and administration. Skilled in managing daily operations, coordinating staff schedules, and ensuring efficient workflow within the organization.
Compensation	Monthly salary of RM3000 + 10% profit share

7.2 Human resources

Apart from these, some support staff would also be needed to help in running the business. These support staff would be required particularly in terms of production, packaging, as well as sales. The support staff would be needed based on production levels, order requests, as well as involvement in organizing a pop-up event or a seasonal market. These support staff would also be needed on a contract basis.

Support Staff Requirements:

Position	Quantity	Employment Type	Estimated Salary (RM)
Candle Production Assistant	1–2	Part-time	2500
Packaging & Labelling Staff	1	Part-time	1400
Sales Assistant (Pop-up / Events)	1	Contract / Event-based	65 per day

The Candle Production Assistant is tasked with assisting in wax melting and fragrance mixing. He or she is involved in pouring and equipment cleaning as well as ensuring that there is a clean production environment. The assistant is also tasked with assisting the Operations Manager in ensuring that production goals are met.

The Packaging and Labelling Staff is responsible for candle labelling, boxing, as well as final presentation of completed candles. This role makes sure that all items have met packaging requirements.

The Sales Assistant, who is contractually employed on an event basis, is tasked with handling pop-up booths, handling customers, handling sales, and replenishing display items after an event ends.

All support staff will be trained at a basic level for consistent product quality and workplace safety prior to the actual commencement of work. Training for safe candle-making procedures should involve proper handling of hot wax and fragrance oils. Training in scent mixing and pouring techniques will also be done to ensure that products are of a consistent nature. Additionally, labelling and packaging standards training will be provided to ensure finished products meet the company's quality and branding requirement

8.0 Financial Plan

FINANCIAL PLANNING					
<small>© Journal Ab Wahaly MB116-1, UTM, 2006</small>					
NAME OF BUSINESS/COMPANY		Puncak Alam Enterprise			
1. Projected administrative, marketing and operations expenditure :					
MARKETING EXPENDITURE		ADMINISTRATIVE EXPENDITURE		OPERATIONS EXPENDITURE	
Fixed Assets	RM	Fixed Assets	RM	Fixed Assets	RM
Signboard	2,500	Furniture	10,000	Machine	8,000
		Delivery Expenses	220	Equipment	2,225
		Factory	700,000	Racks and Cabinet	7,000
Working Capital		Working Capital		Working Capital	
Salaries	2,000	Salaries	6,400	Raw Materials	12,350
EPF & SOCCSO	1,200	Office Supplies	10,000	Carriage Inward & Duty	10,000
Travelling Expenses	1,000	Rental	7,000	Salaries, EPF & SOCCSO	4,500
Utilities	200	Utilities	399	Utilities (Overhead Cost)	900
Promotion	3,000				
Other Expenditure		Other Expenditure		Other Expenditure	
Grand Opening	5000	Other Expenditure	0	Other Expenditure	0
Pre-Operations		Pre-Operations		Pre-Operations	
Event Booths	5,000	Deposit (rent, utilities, etc.)	11,000	Deposit (rent, utilities, etc.)	400
Business Registration & Licences	560	Premise License	500	Other Expenditure	-
Insurance & Road Tax for Motor Vehicle	1,250	Insurance & Road Tax for Motor Vehicle	890		
		Other Expenditure	-		
TOTAL	21,710	TOTAL	746,409	TOTAL	45,375
TOTAL	21,710	TOTAL	746,409	TOTAL	45,375
2. Projected sales and purchases:					
		SALES PROJECTION		PURCHASE PROJECTION	
Year 1	Month 1		20,849	Month 1	12,350
	Month 2		20,849	Month 2	12,350
	Month 3		21,400	Month 3	12,350
	Month 4		23,800	Month 4	12,350
	Month 5		26,900	Month 5	12,350
	Month 6		36,000	Month 6	12,350
	Month 7		41,500	Month 7	15,000
	Month 8		45,680	Month 8	15,000
	Month 9		48,700	Month 9	15,000
	Month 10		63,000	Month 10	15,000
	Month 11		84,600	Month 11	20,000
	Month 12		92,210	Month 12	20,000
	Total Year 1		216,000	Total Year 1	174,100
Year 2	ToTal Year 2		399,048	ToTal Year 2	191,510
Year 3	Total Year 3		582,096	Total Year 3	210,661
3. Collection for sales & payment for purchases:					
	COLLECTIONS FOR SALES		PAYMENTS FOR PURCHASES		
	In the month of sale	100%	In the month of purchase	0%	
	1 month after sale	0%	1 month after purchase	100%	
	2 months after sale	0%	2 months after purchase	0%	
	Total	100%	Total	100%	
4. Economic life of fixed assets & depreciation method:					
	FIXED ASSETS		Econ. Life (yrs)	FIXED ASSETS	
	Delivery Expenses	5		0	5
	Factory	5		0	5
		5		Machine	5
		5		Equipment	5
	Signboard	5		Racks and Cabinet	5
		5			0
		5			5

DEPRECIATION METHOD (1=straight line, 2=declining balance)	1
--	---

5. Increase in working capital (if any):

INCREASE IN WORKING CAPITAL (%)	
Year 2	10%
Year 3	15%

6. Ending stock for raw materials and finished goods:

ENDING STOCK OF RAW MATERIALS		RM	ENDING STOCK OF FINISHED GOODS		RM
End of Year 1		5,000	End of Year 1		
End of Year 2		2,000	End of Year 2		
End of Year 3		870	End of Year 3		

7. Rate of taxation (for private limited company):

TAX RATE	
Year 1	24%
Year 2	24%
Year 3	24%

8. Business background:

BUSINESS LEGAL ENTITY	2	NATURE OF BUSINESS	2
1 = Private Limited Company (Sdn. Bhd.)		1 = Manufacturing	
2 = Partnership		2 = Trading	
3 = Sole Proprietorship		3 = Service	

9. Sources of finance:

TERMS OF LOAN (if required)	
Interest rate	5%
Loan duration	10
Interest payment method*	2

* Method: 1 = flat rate 2 = annual rest

TERMS OF HIRE-PURCHASE (if required)	
Interest rate	3%
Hire-purchase duration	9

Puncak Alam Enterprise						
PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE						
Project Implementation Cost			Sources of Finance			
Requirements	Cost	Loan	Hire-Purchase	Own Contribution		
				Cash	Existing F. Assets	
Fixed Assets						
Land & Building	10,000	10,000				
Delivery Expenses	220	0		5,000		
Factory	700,000	683,000		0	17,000	
0	0	0				
0	0	0				
Signboard	2,500	1,800		700		
0	3,000	0		3,000		
0	0	0				
0	0	0				
Machine	8,000	3,000		5,000		
Equipment	2,225	225		2,000		
Racks and Cabinet	7,000	0		7,000		
0	0	0				
Working Capital	2 months					
Administrative	47,598	32,598		15,000		
Marketing	14,800	10,800		4,000		
Operations	55,500	35,500		20,000		
Pre-Operations & Other Expenditure	24,600	22,525		2,075		
Contingencies	10%	87,544	82,544	5,000		
TOTAL	962,987	881,992	0	68,775	17,000	

**Puncak Alam Enterprise
DEPRECIATION SCHEDULES**

Fixed Asset		Delivery Expenses	
Cost (RM)		220	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
0	-	-	220
1	44	44	176
2	44	88	132
3	44	132	88
4	44	176	44
5	44	220	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Factory	
Cost (RM)		700,000	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
0	-	-	700,000
1	140,000	140,000	560,000
2	140,000	280,000	420,000
3	140,000	420,000	280,000
4	140,000	560,000	140,000
5	140,000	700,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		0	
Cost (RM)		0	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
0	-	-	-
1	-	-	-
2	-	-	-
3	-	-	-
4	-	-	-
5	-	-	-
6	-	-	-
7	-	-	-
8	-	-	-
9	-	-	-
10	-	-	-

Fixed Asset		0	
Cost (RM)		0	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
0	-	-	-
1	-	-	-
2	-	-	-
3	-	-	-
4	-	-	-
5	-	-	-
6	-	-	-
7	-	-	-
8	-	-	-
9	-	-	-
10	-	-	-

Fixed Asset	Signboard		
Cost (RM)	2,500		
Method	Straight Line		
Economic Life (yrs)	5		
Year	Annual Depreciation	Accumulated Depreciation	Book Value
0	-	-	2,500
1	500	500	2,000
2	500	1,000	1,500
3	500	1,500	1,000
4	500	2,000	500
5	500	2,500	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset	0		
Cost (RM)	0		
Method	Straight Line		
Economic Life (yrs)	5		
Year	Annual Depreciation	Accumulated Depreciation	Book Value
0	-	-	-
1	-	-	-
2	-	-	-
3	-	-	-
4	-	-	-
5	-	-	-
6	-	-	-
7	-	-	-
8	-	-	-
9	-	-	-
10	-	-	-

Fixed Asset	0		
Cost (RM)	0		
Method	Straight Line		
Economic Life (yrs)	5		
Year	Annual Depreciation	Accumulated Depreciation	Book Value
0	-	-	-
1	-	-	-
2	-	-	-
3	-	-	-
4	-	-	-
5	-	-	-
6	-	-	-
7	-	-	-
8	-	-	-
9	-	-	-
10	-	-	-

Fixed Asset	0		
Cost (RM)	0		
Method	Straight Line		
Economic Life (yrs)	5		
Year	Annual Depreciation	Accumulated Depreciation	Book Value
0	-	-	-
1	-	-	-
2	-	-	-
3	-	-	-
4	-	-	-
5	-	-	-
6	-	-	-
7	-	-	-
8	-	-	-
9	-	-	-
10	-	-	-

Fixed Asset	Machine		
Cost (RM)	8,000		
Method	Straight Line		
Economic Life (yrs)	5		
Year	Annual Depreciation	Accumulated Depreciation	Book Value
0	-	-	8,000
1	1,600	1,600	6,400
2	1,600	3,200	4,800
3	1,600	4,800	3,200
4	1,600	6,400	1,600
5	1,600	8,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset	Equipment		
Cost (RM)	2,225		
Method	Straight Line		
Economic Life (yrs)	5		
Year	Annual Depreciation	Accumulated Depreciation	Book Value
0	-	-	2,225
1	445	445	1,780
2	445	890	1,335
3	445	1,335	890
4	445	1,780	445
5	445	2,225	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset	Racks and Cabinet		
Cost (RM)	7,000		
Method	Straight Line		
Economic Life (yrs)	5		
Year	Annual Depreciation	Accumulated Depreciation	Book Value
0	-	-	7,000
1	1,400	1,400	5,600
2	1,400	2,800	4,200
3	1,400	4,200	2,800
4	1,400	5,600	1,400
5	1,400	7,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset	0		
Cost (RM)	0		
Method	Straight Line		
Economic Life (yrs)	5		
Year	Annual Depreciation	Accumulated Depreciation	Book Value
0	-	-	-
1	-	-	-
2	-	-	-
3	-	-	-
4	-	-	-
5	-	-	-
6	-	-	-
7	-	-	-
8	-	-	-
9	-	-	-
10	-	-	-

Puncak Alam Enterprise
LOAN & HIRE-PURCHASE AMMORTISATION SCHEDULES

LOAN REPAYMENT SCHEDULE				
Amount	881,992			
Interest Rate	5%			
Duration (yrs)	10			
Method	Baki Tahunan			
Year	Principal	Interest	Total Payment	Principal Balance
0	-	-	-	881,992
1	88,199	44,100	132,299	793,793
2	88,199	39,690	127,889	705,594
3	88,199	35,280	123,479	617,395
4	88,199	30,870	119,069	529,195
5	88,199	26,460	114,659	440,996
6	88,199	22,050	110,249	352,797
7	88,199	17,640	105,839	264,598
8	88,199	13,230	101,429	176,398
9	88,199	8,820	97,019	88,199
10	88,199	4,410	92,609	0

HIRE-PURCHASE REPAYMENT SCHEDULE				
Amount	0			
Interest Rate	3%			
Duration (yrs)	9			
Year	Principal	Interest	Total Payment	Principal Balance
0	-	-	-	-
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
8	-	-	-	-
9	-	-	-	-
10	-	-	-	-

ADMINISTRATIVE BUDGET

Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Land & Building	10,000			10,000
Delivery Expenses	220			220
Factory	700,000			700,000
0	-			-
0	-			-
Working Capital				
Salaries		6,400		6,400
Office Supplies		10,000		10,000
Rental		7,000		7,000
Utilities		399		399
0		-		-
0		-		-
0		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			-	
Deposit (rent, utilities, etc.)			11,000	11,000
Business Registration & Licences			500	500
Insurance & Road Tax for Motor Vehicle			890	890
Other Pre-Operations Expenditure			-	-
Total	710,220	23,799	12,390	746,409

MARKETING BUDGET

Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Signboard	2,500			2,500
0	-			-
0	-			-
0	-			-
Working Capital				
Salaries		2,000		2,000
EPF & SOCSO		1,200		1,200
Travelling Expenses		1,000		1,000
Utilities		200		200
Promotion		3,000		3,000
0		-		-
0		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			5,000	
Deposit (rent, utilities, etc.)			5,000	5,000
Business Registration & Licences			560	560
Insurance & Road Tax for Motor Vehicle			1,250	1,250
Other Pre-Operations Expenditure			-	-
Total	2,500	7,400	11,810	16,710

OPERATIONS BUDGET

Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Machine	8,000			8,000
Equipment	2,225			2,225
Racks and Cabinet	7,000			7,000
0	-			-
Working Capital				
Raw Materials		12,350		12,350
Carriage Inward & Duty		10,000		10,000
Salaries, EPF & SOCSO		4,500		4,500
Utilities (Overhead Cost)		900		900
0		-		-
0		-		-
0		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			-	
Deposit (rent, utilities, etc.)			400	400
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	17,225	27,750	400	45,375

Puncak Alam Enterprise PRO FORMA CASH FLOW STATEMENT																	
MONTH	Pre-Operations	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL YR 1	YEAR 2	YEAR 3	
CASH INFLOW																	
Capital (Cash)	48,771														48,771		
Loan	881,862														881,862		
Cash Sales	20,848	20,848	21,400	21,952	22,504	23,056	23,608	24,160	24,712	25,264	25,816	26,368	26,920	274,720	289,440	294,160	
Collection of Accounts Receivable																	
TOTAL CASH INFLOW	850,781	20,848	21,400	21,952	22,504	23,056	23,608	24,160	24,712	25,264	25,816	26,368	26,920	1,476,208	1,568,720	1,661,232	
CASH OUTFLOW																	
Administrative Expenditure																	
Salaries	8,800	8,800	8,800	8,800	8,800	8,800	8,800	8,800	8,800	8,800	8,800	8,800	8,800	88,000	92,400	96,800	
Other Salaries	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	160,000	168,000	176,000	
Rental	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	70,000	72,800	75,600	
Utilities	388	388	388	388	388	388	388	388	388	388	388	388	388	3,880	4,024	4,168	
0																	
0																	
0																	
Marketing Expenditure																	
Salaries	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	20,000	21,000	22,000	
EPF & SOCSO	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	12,000	12,600	13,200	
Travelling Expenses	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,000	10,500	11,000	
Utilities	200	200	200	200	200	200	200	200	200	200	200	200	200	2,000	2,100	2,200	
Provision	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000	-30,000	-31,500	-33,000	
0																	
0																	
Operations Expenditure																	
Cash Purchase																	
Payment of Account Payable		12,350	12,350	12,350	12,350	12,350	12,350	12,350	12,350	12,350	12,350	12,350	12,350	123,500	129,150	134,800	
Carriage Inward & Duty	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000	105,000	110,000	
Salaries, EPF & SOCSO	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	45,000	47,250	49,500	
Utilities (Overhead Cost)	900	900	900	900	900	900	900	900	900	900	900	900	900	9,000	9,450	9,900	
0																	
0																	
Other Expenditure																	
Pre-Operations																	
Deposit (rent, utilities, etc.)	400														400		
Other Expenditure	1,000														1,000		
Insurance & Road Tax for Motor Vehicle	2,140														2,140		
Other Pre-Operations Expenditure																	
Fixed Assets																	
Purchase of Fixed Assets - Land & Building	50,000														50,000		
Purchase of Fixed Assets - Others	715,725														715,725		
Non-Purchase Cash Payment																	
Non-Purchase Payment																	
Principal																	
Interest																	
Loan Payment																	
Principal	7,360	7,360	7,360	7,360	7,360	7,360	7,360	7,360	7,360	7,360	7,360	7,360	7,360	73,600	77,280	80,960	
Interest	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	3,475	34,750	36,585	38,420	
Tax Payable																	
TOTAL CASH OUTFLOW	740,375	62,824	64,874	66,924	68,974	71,024	73,074	75,124	77,174	79,224	81,274	83,324	85,374	1,090,914	1,154,724	1,218,534	
CASH SURPLUS (DEFICIT)	110,406	15,024	16,526	17,528	18,530	19,532	20,534	21,536	22,538	23,540	24,542	25,544	26,546	385,294	413,996	442,700	
BEGINNING CASH BALANCE	210,842	189,817	170,342	151,367	132,392	113,417	94,442	75,467	56,492	37,517	18,542	-1,433	-20,458	1,142,812	1,556,808	1,970,804	
ENDING CASH BALANCE	321,248	209,841	190,862	171,887	152,912	133,937	114,962	95,987	77,012	58,037	39,062	20,087	1,122,384	1,536,804	1,950,800		

Puncak Alam Enterprise
PRO-FORMA INCOME STATEMENT

	Year 1	Year 2	Year 3
Sales	216,000	399,048	582,096
Less: Cost of Sales			
Opening stock	0	0	0
Purchases	174,100	191,510	210,661
Less: Ending Stock	0	0	0
Carriage Inward & Duty	120,000	132,000	151,800
	294,100	323,510	362,461
Gross Profit	(78,100)	75,538	219,635
Less: Expenditure			
Administrative Expenditure	285,588	314,147	361,269
Marketing Expenditure	88,800	97,680	112,332
Other Expenditure	5,000	5,500	6,325
Other Expenditure	1,060		
Insurance & Road Tax for Motor Vehicle	2,140	2,140	2,140
Other Pre-Operations Expenditure	0	0	0
Interest on Hire-Purchase	0	0	0
Interest on Loan	44,100	39,690	35,280
Depreciation of Fixed Assets	143,989	143,989	143,989
Operations Expenditure	64,800	71,280	81,972
Total Expenditure	635,477	674,425	743,307
Net Profit Before Tax	(713,577)	(598,887)	(523,672)
Tax	0	0	0
Net Profit After Tax	(713,577)	(598,887)	(523,672)
Accumulated Net Profit	(713,577)	(1,312,464)	(1,836,136)

9.0 PROJECT MILESTONES

In this section, the project timeline with respect to the milestones for the successful start and development of the scented candle venture has been provided.

ACTIVITIES	DEADLINES
Searching for business location	September 2025
Business idea finalization and market research	October 2025
Business registration and branding design	November 2025
Product development and prototype testing	December 2025 - February 2026
Supplier sourcing and raw material procurement	March 2026 - April 2026
Digital marketing setup (social media platform)	June 2026
Start of scented candle production	July 2026
First sales and customer feedback	July 2026
Product improvement and business evaluation	August 2026

CONCLUSION

Concluding this business plan, the proposal is that the project of the scented candle business has viability and huge potential for expansion given the increased demand in the consumer market for home fragrances and lifestyle products. Moving forward with the implementation plan and identifying possible funding or sources of assistance for the expansion of production would be the next course of action of this business project.

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