



اَوْنُوْرَسِيْتِي تِكْنُوْلُوْجِي مَارَا  
UNIVERSITI  
TEKNOLOGI  
MARA

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**PRINCIPLES OF ENTREPRENEURSHIP (ENT530)  
BUSINESS PLAN**

**PORTABLE SILICONE TUMBLER**

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**FACULTY : FACULTY OF ACCOUNTANCY**

**SEMESTER : 4**

**GROUP NAME : Tumbler4u**

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Through these problems, we manage to become more realistic and mature in decision making when we plan the flow of our business plan. We actively talk and discuss together to ensure no misunderstanding when it comes to variety ideas between our team members. This business plan consists of five elements which are needed for the starting of business. The elements can be divided into general, administration, marketing, operational and financial. Last but not least, we are very thankful to those who help us by giving their ideas and support in completing this business plan.

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## EXECUTIVE SUMMARY

Tumbler4u Enterprise is a company that focuses on manufacturing tumblers in Malaysia. Tumbler4u is chosen as the name of our company to give a sense of personal relationship between the user and the company as we make tumblers that suit their needs. Tumbler4u is located in 7a, Lorong Setia 1, Taman Ayer Keroh Height, 75450 Ayer Keroh, Melaka. The management of Tumbler4u consists of 4 lead workers. There are, Aina Adlina binti Zainudin as the General Manager, Aleena Amira Binti Ahmad as the Financial Manager, Fathin Nadia Binti Mohamad Nasir@Fauzi as the Operational Manager and Syed Hafiy bin Syed Isa as the Marketing Manager.

Nowadays, people often immerse themselves in activities such as sports, campings and traveling. Especially after the pandemic, more people are prone to fill their time doing outdoor ventures to make up for the lost time being in quarantine. Therefore, we provide an item that these outdoor enthusiasts and someone with a family could use which is 'Portable Silicone Tumbler'. Portable Silicone Tumbler is an item made to hold water for consumption that can easily be bought anywhere as it can be folded. The size of our product is 700 ml and 300 ml when folded. Our mission is to become the preferred water tumbler that is sought after by consumers and our vision is to be one of the notorious companies all around the world.

Tumbler4u's marketing strategy is the price. We offer a discounted price with the purchase of a second product. Moreover, our company also has a warranty and policy being placed to our customer. We also have signboards, flyers, business cards and a social media account to advertise and promote our product. Our company also provides sales promotions like coupons and discounts.

Furthermore, we distribute our product to supermarkets, mini-markets, department stores and e-commerce websites. The competitors that existed in the market are Starbucks, Tervis and Hydro Flask.

Our financial projection is as below:

|       | Year 1    | Year 2    | Year 3    |
|-------|-----------|-----------|-----------|
| Sales | 1,823,400 | 2,005,740 | 2,188,080 |

## 2.0 COMPANY PROFILE

### 2.1 Business Description



*Figure 2.1: Company's logo*

#### 2.1.1 Name of Business

Tumbler4u is chosen as the name of our company to give a sense of personal relationship between the user and the company as we make water tumblers that suit individual needs. We focus on the quality of our products to give maximum satisfaction as the word '4u' represents a thing that is specially made for a person. Hence why we decided on the name Tumbler4u. Tumbler is a self explanatory tangible item that helps contain water for consumption. The idea of our company's name is well discussed with other share partners as the following description is well linked with our products.

#### 2.1.2 Nature of Business

The product we would like to introduce is the 'Portable Silicone Tumbler'. We want to be sustainable by creating reusable portable tumblers that are eco-friendly to replace plastic bottles using silicone as a substitute. We noticed the accumulation of plastic waste in the earth's environment affects wildlife, marine life and the habitats that we are living in. Therefore, we require a solution to these problems using our product to promote an ecological lifestyle. We think tumblers are crucial in the effort of combating climate change. What is unique about our product is that our tumblers can be folded to make it easier to carry. Furthermore, this product is also good to bring anywhere as it saves space and is light-weight. By going off the observation, we come to a realization that the existing water tumblers in the market could not sustain the liquid temperature by keeping the water cold for a long time and like to use cheap sealing material that causes leaking from the lid. With our product, we decided to incorporate

aluminum material inside the water tumblers to ensure cold water can last up to 6 hours and use vacuum insulated lid to avoid leaking.

### 2.1.3 Location of Business

Tumbler4u is located in 7a, Lorong Setia 1, Taman Ayer Keroh Height, 75450 Ayer Keroh, Melaka. This area is located in the most prime location in Melaka.

### 2.1.4 Date of Business commerce

This product is expected to be released on 20 November 2022 as has been agreed by the share partners after all the planning, production and marketing has been finalized. The process of production will commence after the company's registration has been approved by SSM.



## **2.2 Purpose of Preparing Business Plan**

### **2.2.1 To act as a guideline for the management of the proposed business**

Another purpose of a business plan is to act as a guideline for the management of the business to ensure that all the plans for the future will go according to the agenda and will lead to the expected outcome. The line of authority is there to help regulate the flow of commands to make sure that everyone is working towards achieving the same company goals and help make better calculated and structured decisions. This can be seen through the segregation of work from General Manager, Operating Manager, Administrative Manager and Financial Manager in the company. The plans should be aligned with business's goals and detailed steps on how to achieve the desired financial projections to expand the business. The guideline in the business plan will help in determining business focus and pursue growth.

### **2.2.2 To apply for loans financing facilities from the investors or relevant financial institutions**

The most important purpose of this business plan is to convince investors or banks to invest in our business. Through the business plan they will have a general overview on the operation and the structure of the business we are trying to convey and from that they will see how profitable it is to invest in the company as the probability for them to receive their share of return is high. Having proof of secure funding and the ability to attract customers will encourage banks and investors to lend out money to help fund the company and promote stable growth. We decided to take a loan of RM 350,000 from Maybank Melaka Branch with 10 years of life and 5% interest.

## 2.3 Business Background

Table 2.1 : *Business Background*

|                      |  |
|----------------------|--|
| Name of Business     | Tumbler4u Enterprise   |
| Business Address     | 7a, Lorong Setia 1, Taman Ayer Keroh Height, 75450 Ayer Keroh, Melaka. |
| Email                | Tumbler4u@gmail.com  |
| Telephone Number     |  |
| Form of Business     | Partnership  |
| Main Activity        | Produce Portable Silicone Tumblers                                     |
| Date of Commencement | 20 November 2022   |
| Date of Registration | 8 September 2022   |
| Registration Number  | 628786782-K  |
| Name of Bank         | Maybank Berhad Melaka  |
| Bank Account Number  |  |

### 2.3.1 Vision

To be one of the notorious water tumbler companies all around the world.

### 2.3.2 Mision

- To become a preferred water tumbler brand that is sought after by consumers due to its quality.
- To provide convenience as well as improving the quality of life of a person.
- To help save the environment by reducing carbon footprint and plastic waste.

### 2.3.3 Motto

“Your Tumbler Companion”

### **3.0 ENVIRONMENTAL INDUSTRY ANALYSIS**

Environmental Industry Analysis is an examination or an exercise to determine the state of the current industry environment. This practice aids in a variety of ways, including enhanced industry understanding and trend prediction.

#### **3.1 Nature of the Industry**

Tumbler4u is producing a product related to the water bottle industry called “Portable Tumbler Silicone”. Due to the covid restrictions being lifted, people are now allowed to travel anywhere they want. There is noticeably a rise in demand for water tumblers after the pandemic as people nowadays prioritize their health and wellness especially among travelers, working professionals and in-house individuals. Research shows that bringing a water tumbler will improve an individual's health as it will remind you to drink more water and keep them hydrated throughout the day. It is also seen as more convenient to bring a water tumbler from home rather than purchasing plastic water bottles from the shop, especially to those who are conscious about their financial state and the environment. Thus ultimately making our product beneficial for the environment as we reduce plastic usage that has actively put a dent to our surroundings. The pandemic has caused consumers to reevaluate their relationship with the planet and their obligation in helping to protect it, making our product their target to achieve the desired sustainable lifestyle. Tumbler4u seeks to mitigate the global plastic pollution crisis by offering high-quality, functional and reusable water tumblers made of silicone.

Having a tumbler that can save space and light-weight is also important in today's world as people usually prefer convenience over anything else. Our product satisfies these needs, as we produced a tumbler that can be folded. Furthermore, observation shows that portable products are gradually becoming more and more in demand, partially in the present. This is due to the rise of people seeking for a smaller product that can be easily carried for any trip and occasion. Not only that, our product also offers something that is hard to achieve in the current tumbler market, which is temperature sustainability. Portable Tumbler Silicone can keep any liquid cold for 6 hours due to us incorporating aluminum inside the product.

We are focusing on a small but populated area, and the area that we have picked is Central Melaka specifically in Ayer Keroh. Based on our observation, this area has potential for growth as the area is congested with people due to the area having commodities such as restaurants, marts and shop lots. It is of relevance for our product to be introduced into the market and the uniqueness of our product will open opportunities to be known in the domestic and international market.

## **3.2 Trends and Demographics**

### **3.2.1 Environmental trends**

Environmental trends can have an impact on business. Consumers who are environmentally aware are more inclined to buy from companies with good sustainability practices. Businesses nowadays are looking for ways to reduce their carbon footprint in the development of their products as much as possible. Tumbler4u offers just that to the consumers as we are committed to making the environment more sustainable. We have implemented sustainable practices like using silicone instead of hard plastic for the body of the tumbler. Our research shows that silicone is more environmentally friendly than plastic as one piece of silicone can be used for much longer than a piece of plastic. Though silicone is not biodegradable, it can be recycled after a lifetime of use. Our objective is to reduce the dependency on plastics and offer a much better alternative to the consumers.

### **3.2.2 Demographic trends**

Demographics are a set of traits that can be used to forecast consumer product interests or purchasing habits. A firm's demographics may be influenced by a variety of factors. Most businesses base their primary customers on these various characteristics. The main focus for Tumbler4u are individuals that like to travel and be on the move a lot doing outdoor activities such as backpackers that are generally between the ages of 18 to 30. This is due to our product being easy to carry around. We noticed how regular water tumblers take up a lot of space and this is a major inconvenience for people who travel and do recreational activities as they need to maximize their packing space for much more important items. We also target students as they require a tumbler to stay hydrated throughout the day as most schools in Malaysia only allow access to water during recess. Furthermore, mothers and a person with families are also the target of our product. The demographic of our product varies between ages, genders and economic income as we sell an item that is considered an essential to a human as our product is a vessel for water, one of the basic needs of a living creature.

## **3.3 Competitive environment**

As for our product we noticed that not a lot of businesses that sell water tumblers have what we offer to the consumer. Our product not only is environmentally friendly but it also can be treated as a survival necessity for people who like to explore the world. Our product can be folded and be turned into a smaller version perfect for storage. Based on our observations, the existing tumbler in the market usually has a low quality lid which causes leaking overtime. This is not a problem with our product as we used vacuum sealed lid to make sure our product

is anti-leak to give comfort to our customers. These are the advantages that set us apart from other competitors, therefore making our product stand out more in the eyes of the market.

### **3.4 Key Success Factors**

One of the key success factors for Tumbler4u is marketing. We believe that marketing helps us connect with our target market more closely and effectively. The medium that we usually use is social media to advertise our product. Using social media as a marketing platform is effective as almost everyone in the world uses social media. It creates an opportunity for our company to reach new targeted potential customers and make our product known to the public outside of our geographical scope. We take marketing very seriously, as we acknowledge the influence social media has to our society, particularly among younger generations. Especially with the pandemic there is a significant increase in social media usage. People are also becoming more socially conscious and informed especially towards the environment due to social media influence. Tumbler4u grabs this opportunity to post more about our eco-friendly product and the benefits of our product. Aside from online marketing, we also use physical forms of marketing such as signboards and flyers. In addition, we incorporate discounts as a marketing technique to attract more customers into buying our product.

Customer relationships are another factor that contributes to success. We make every effort to provide excellent customer service. In regard to this, we provide a service care line on our social media platform to those who are facing problems with our product. There is also a return policy available to our customers. We make certain that our customers are satisfied with the products and services we offer.

## 4.0 DESCRIPTION OF VENTURE

### 4.1 Details of a product

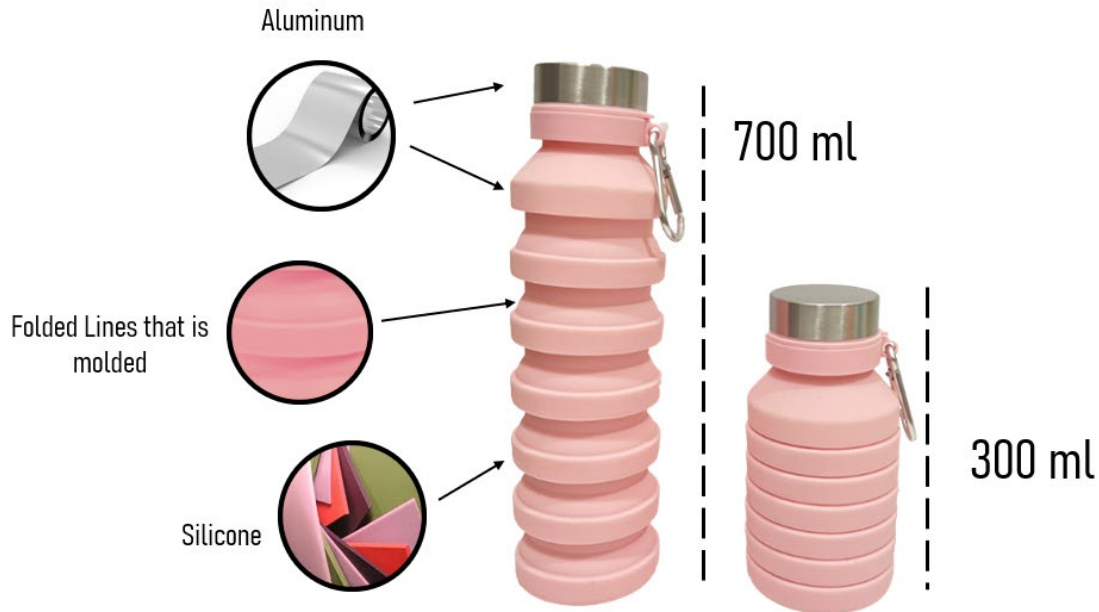


Figure 4.1: *Details of Product*

The primary focus of our product is to offer consumers with an eco-friendly vessel for drinking to keep them hydrated throughout the day. Tumbler4u makes an innovative effort to ensure that our product can be of convenience to our consumers as much as possible, hence we are using silicone that can be folded while incorporating the use of aluminum inside of the silicone to ensure thermal stability for up to 6 hours. The high quality silicone that we used is durable and has anti-scratch ability. Our consumer will have the best experience when using our product as we not only offer longevity but also offer a solution to reduce the usage of plastic. Furthermore, the lid is made out of aluminum and we used vacuum sealed to keep the lid from leaking. Our product comes with a variety of colors to choose from, consumers will never get tired of using and displaying our product out in the public. Moreover, since the tumbler is made out of silicone, it is lightweight and easy to carry. Consumers will not have a hard time bringing this tumbler anywhere. For example, campers, they need a vessel to fill water to stay hydrated throughout their camping experience, they can bring this tumbler with them as it saves space and is transportable.

### **4.3 The Problem**

The overproduction of plastic bottles causes harm to the environment. Each plastic bottle takes 450 -1,000 years to break down into microplastics and releases toxic chemicals into the surrounding soil. Not only that, the accumulation of plastic ending up in the ocean has a negative impact on marine life. Reusable water bottles made out of hard plastic are affected over time by scratches, being dented or cracked. Aside from that, reusable water tumblers in the market can be heavy, especially those that are made out of metal. The heaviness makes it less portable and hard to bring anywhere, creating inconvenience especially when people want to travel or do extreme sports. Moreover, the tumblers in the market usually use cheap sealing that causes leaking overtime. This is such a discomfort for someone as their stuff gets wet.

### **4.4 Value Proposition**

Tumbler4u is not like other water tumblers companies as our company offers several unique compositions. Although there are many companies that sell water tumblers in Melaka, the functionality of the product is insufficient. We used silicone as the material for the body of the tumbler as a better alternative than hard plastic where its production requires more carbon footprint than silicone. Thus, making silicone the safer option to the environment. This will attract a lot of environmental-conscious consumers. Further, due to the body being silicone, it is anti-scratch, has high durability and can be folded. This is such a catch as consumers don't have to worry about the life expectancy of our product because it can last for a long time. Not only that, the folding options make it easier to carry around and require less space. For example, backpackers don't need to worry about packing or having to pay for extra storage at the airport as our product uses less space. In addition, we added aluminum into the product to ensure temperature stability. It is to keep the drinks at the same temperature as when they were first placed in for up to 6 hours, especially cold drinks. The lid of our product is vacuum sealed so there will be no leakage problem perfect for students and working adults to bring this tumbler to school and workplace.

### **4.5 The reason behind Tumbler4u Group Company Success**

The reason behind the company's success is due to the team that makes the vision come true. We have great partnership and teamwork that help move the business forward. For our product, we have done intensive research to ensure that our product fits the needs of the market. We conducted a survey with people in Melaka to better understand the issue they have with the current tumblers and have taken notes on what to improve in the development of our product. Furthermore, we also did a quality check on each of the products being made to ensure that no defective product got out to the public. We provide high quality products to

make sure the consumers are satisfied with the product they bought. We want to make every customer's penny worth the spent. We offer an affordable price to our product to cater to all levels of income. Moreover, the location that we had chosen to distribute and produce our product is strategically located. This makes it easier for us to gauge our target market. In addition, we intensively promote our product using the social media platforms to reach customers that are outside of Melaka and even outside of Malaysia.

#### **4.6 Existing Competition**

Every business faces competition no matter what industry they decide to enter. Competition allows a business to improve and think outside the box to attract customers. To determine a successful business, one must master the skill of analyzing and identifying the competitors in the business that they are pursuing. Gathering information and evaluating other companies currently on the same market, enables us to better understand our target audience, better serve their needs, and make adjustments if necessary. Recognizing the business that holds a major influence in the water tumbler industry is a must because it helps us gauge competitors' strengths and weaknesses. Our product has many competitors, the first one is Starbucks. Starbucks is a multi-billion dollar company that specializes in selling coffees and tumblers. The design of tumblers are sought after by coffee lovers and collectors as the design changes every season. The second competitor is Hydro Flasks. Hydro Flasks is one of the top growing brands that is specialized in selling durable water bottles and tumblers suitable for outdoor enthusiasts. The third competitor is Tervis. Tervis is a company that specializes in selling reusable stainless steel tumblers and offers customization options to their customers.

#### **4.7 Outlook, Benchmark and Timeliness**

In order to track the company's progress towards achieving business goals and targets, several milestones have been placed. The aim is to turn this strategy into a reliable stream of revenue. Tumbler4u has plans on the short term and the long term of the business and the position our company needs to take to be able to have a successful landing in the market. The following list summarizes the key milestones and provides a completion timeline.

- On 29 September 2022, research was conducted to study the consumers behaviors and the market movement.
- On 1 October 2022, development of the first prototype was done and was distributed to random people for feedback.
- On 28 October 2022, the feedback was well received and the changes of improvement towards the product were made.



- On 20 November 2022 we commence our company, Tumbler4u at 7a, Lorong Setia 1, Taman Ayer Keroh Height, 75450 Ayer Keroh, Melaka.
- The organization will be led by Aina Adlina Binti Zainudin as the General Manager. Under the General Manager guidance, Aleena Amira Binti Ahmad Hilmi Tan will lead the finance team as the Financial Manager , Fathin Nadia Binti Mohamad Nasir@Fauzi will lead the operational team as the Operational Manager and Syed Hafiy bin Syed Isa will lead the marketing team as the Marketing Manager.
- By the end of November 2022, our products are ready to be distributed and sold in the market.
- The sales are expected to rise steadily by the end of 2022 as more people give a positive response towards our product for bringing them convenience.

#### 4.7.1 The major events that will take place in the short and long term future.

Due to our company not being well known in the market yet, our marketing team did extensive research to navigate this setback. For our short term plan, we are planning on using online marketing to get the word out about our product. Utilizing the social media platform as the main marketing tool is the only relevant way especially in today's era where everyone uses social media. We will use social media platforms like Instagram to connect with our target audience and use it as a way to build interpersonal relationships. We will update our posts everyday and do giveaways to gauge customers. The long term plan is we are planning to do collaborations with famous brands and hire famous celebrities or influencers to promote our product. This is a way to gain more attraction as the collaboration will bring the existing customers from the brand that we collaborated with to us.

## 5.0 MARKETING PLAN

### 5.1 Marketing Objectives

- To be the leading water tumbler brand and to develop solutions that use silicone material that is anti-scratch, durable, and eco-friendly, while also promoting environmental conservation.
- To provide a wilderness survival item and to offer portability for activities like traveling and extreme sports.
- To achieve financial targets and increase revenue from year to year.
- To achieve a valuable share of the market by boosting it by 20% each year.

### 5.2 Target Market

A target market is a group of consumers who share certain characteristics and have been observed by the company as potential customers for its products. Tumbler4u identified our target market using market segmentation and observations.

- **Geographic segmentation**

Since our company is a start-up, we choose to target a small population in Malaysia, specifically Melaka. We focus more on Central Melaka. This location was chosen because it is more urbanized. Aside from that, because it has good direct market access, it will be easier for us to do promotions and advertise our product. We would like to sell our products in mini markets, supermarkets, and department stores such as Lotus and Giant because they have adequate storage space.

- **Psychographic segmentation**

Adventure enthusiasts - We mainly focus on people who enjoy hiking, camping and cycling. Even during hot weather, they still enjoy doing these outdoor activities. That is why we created this tumbler that can keep the drinks cold for up to 6 hours especially when they go for long-distance hiking and also during the hot weather, they might need cold water to prevent heat exhaustion. As a result, adventure enthusiasts are our primary target market for our product.

- **Demographic segmentation**

Backpackers - We mainly focus on people that are generally between the ages of 18 to 30, both male and female. Essentially, the younger generation is our primary target market for our product. Young travelers are usually referred to as backpackers. They enjoy traveling to meet their desires. Backpackers typically do not bring a lot of items,

so they must conserve space in their bags. Our tumbler is foldable and portable, making it ideal for backpackers. Because our tumbler folds, it can save space in their bag.

- **Behavioral segmentation**

Environmentalist - These are people who care about the preservation and protection of the natural environment. They will constantly remind themselves to actively participate in the battle against plastic waste. As a result, our tumbler is ideal for them because we only use eco-friendly silicone. These customers would be interested to purchase our tumbler for their lifestyle.

### 5.3 Market Size

|                                 |                                 |
|---------------------------------|---------------------------------|
| Total population of Melaka      | 579,000 people                  |
| Potential repeat purchase (10%) | 10% x 579,000 = 57,900 people   |
| Market size                     | 636,900 people                  |
| Product price per unit          | RM 35                           |
| Market size in RM               | 636,900 x RM 35 = RM 22,365,000 |

Table 5.1 : *Market Size*

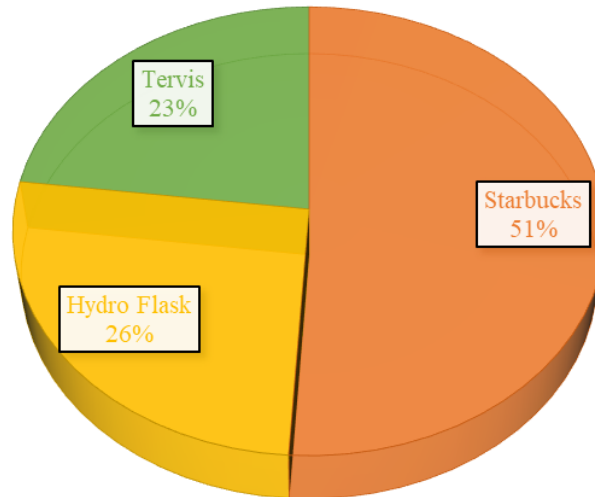
### 5.4 Market Share

| Brands       | BEFORE           |                   | AFTER            |                   |
|--------------|------------------|-------------------|------------------|-------------------|
|              | Market Share (%) | Market Share (RM) | Market Share (%) | Market Share (RM) |
| Starbucks    | 51               | 11,406,150        | 47               | 10,511,550        |
| Hydro Flask  | 26               | 5,814,900         | 23               | 5,143,950         |
| Tervis       | 23               | 5,143,950         | 17               | 3,802,050         |
| Tumbler4u    | -                | -                 | 13               | 2,907,450         |
| <b>TOTAL</b> | <b>100</b>       | <b>22,365,000</b> | <b>100</b>       | <b>22,365,000</b> |

Table 5.2 : *Before And After Entering Market Share*

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## MARKET SHARE (BEFORE)

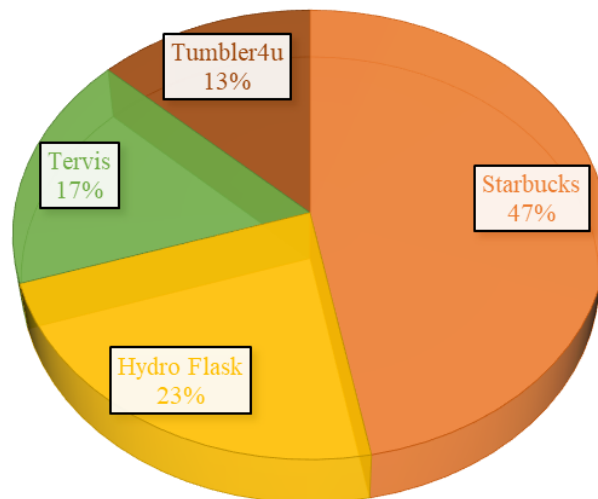


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Figure 5.1 : *Pie Chart Before Enter The Market Share*

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## MARKET SHARE (AFTER)



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Figure 5.2 : *Pie Chart After Enter The Market Share*



## 5.5 Sales Forecast

$$\begin{aligned}\text{Average Sales per month} &= \frac{\text{Total Sales per year}}{12 \text{ months}} \\ &= \text{RM } 1,823,400 / 12 \text{ months} \\ &= \text{RM } 151,950\end{aligned}$$

| Months                 | Sales (RM) |
|------------------------|------------|
| January                | 145,000    |
| February               | 145,000    |
| March                  | 145,500    |
| April                  | 150,000    |
| May                    | 150,000    |
| June                   | 150,400    |
| July                   | 150,500    |
| August                 | 150,500    |
| September              | 158,000    |
| October                | 158,500    |
| November               | 160,000    |
| December               | 160,000    |
| Total Year 2022        | 1,823,400  |
| Total Year 2023 (110%) | 2,005,740  |
| Total Year 2024 (120%) | 2,188,080  |

Table 5.3 : Sales Forecast

## 5.6 Competition And Competitive Edges

| Competitors  | Strengths   | Weaknesses  |
|--|---|---|
| <p>Starbucks</p>  | <ul style="list-style-type: none"> <li>• The company employs effective marketing strategies.</li> <li>• The company collaborates with other brands and companies, and they produce a large number of tumbler designer collection series.</li> <li>• Customers who purchase the Starbucks tumbler will receive a discount on each coffee they purchase.</li> </ul> | <ul style="list-style-type: none"> <li>• Since they only use high-quality materials, the target price is quite high.</li> <li>• Other tumbler products are significantly less expensive and can be customized in many of the same ways as Starbucks.</li> </ul>                             |
| <p>Tervis</p>   | <ul style="list-style-type: none"> <li>• The tumblers come in a variety of styles and sizes.</li> <li>• They can also personalize the tumblers with their own designs to ensure that they satisfy every type of sipper.</li> <li>• Tervis is unbreakable under normal use and has an incredible lifetime warranty.</li> </ul>                                     | <ul style="list-style-type: none"> <li>• Tervis is only available in America and the shipping fee might be expensive.</li> <li>• Since the cost of the raw materials needed to design the tumblers is quite high, it is challenging to offer the products at a reasonable price.</li> </ul> |
| <p>Hydro Flask</p>   | <ul style="list-style-type: none"> <li>• Customers can take their</li> </ul>  | <ul style="list-style-type: none"> <li>• The offer price is</li> </ul>  |


|   |   |   |
|---|---|---|
|  | <p>tumblers with them wherever they go because they are durable and lightweight.</p> <ul style="list-style-type: none"> <li>• The tumblers can keep beverages cold for up to 24 hours and hot for up to 12 hours.</li> <li>• It is completely recyclable and environmentally friendly.</li> </ul> | <p>quite high.</p> <ul style="list-style-type: none"> <li>• The tumblers are prone to denting.</li> <li>• It is neither dishwasher nor freezer safe.</li> </ul> |
|---|---|---|

Table 5.4 : *Competitors and Competitive Edges*

## 5.7 Marketing Strategies

### i) Pricing strategy

Tumbler4U will be priced using a discount strategy. It would be best if we could increase our company's revenue. Since we are using this strategy, customers would be able to purchase our tumbler for RM35 (700 ml) and then purchase a second one for less than half the normal price. It also enables our company to sell more tumblers because there is a benefit to purchasing multiples. As a result, consumers would have no difficulty spending RM35.

### ii) Place (distribution)

Tumbler4u will be distributed through distributors such as supermarkets, mini-markets, department stores, and e-commerce websites. Our tumblers are available for purchase both offline and online. We marketed our product to Lotus and Giant supermarkets. Furthermore, we use distribution channels such as direct selling to offer our products directly to the customers, enabling us to build a stronger relationship with our customers.

### iii) Warranty and policy

Tumbler4U warrants our portable silicone tumbler for a year from the date of purchase against works or materials. Tumbler4u will refund the purchase price, excluding shipping and taxes, if

the product is defective or not as advertised on social media. The funds guarantee lasts 30 days.

iv) Advertising and promotion

- Advertising

- a) Signboard

To ensure that our products are visible from a distance, we set up a signboard.



Figure 5.3 : Signboard of Tumbler4u

- b) Flyers

We will distribute some flyers to customers in order to raise awareness of our company.



Figure 5.4 : Flyers



c) Business card

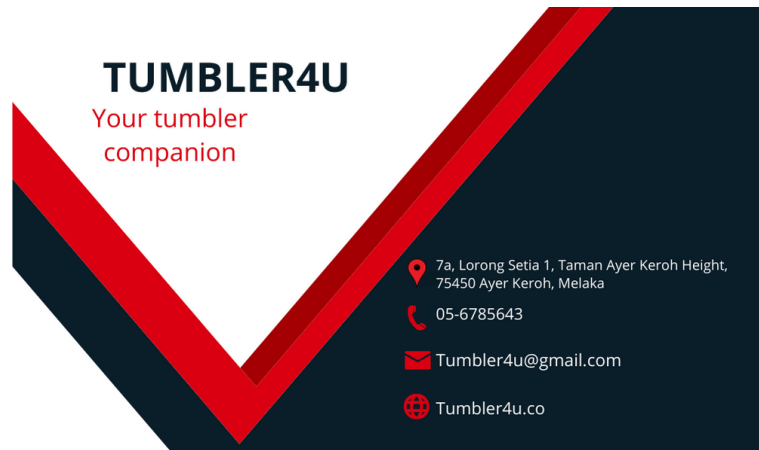


Figure 5.5 : Business Card

d) Social media

We also advertise it on social media platforms such as Facebook, Instagram, and others in order to attract more customers.

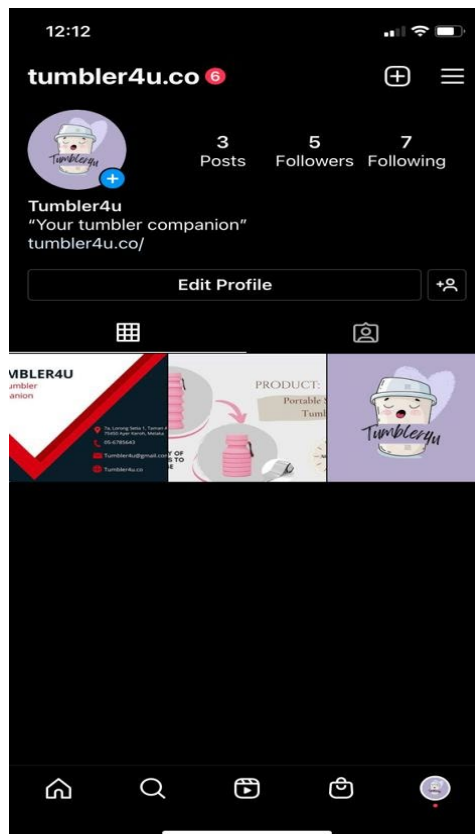


Figure 5.6 : Instagram page

e) Sales promotion

- Coupons and discounts

Sales promotion is defined as promotional activities or incentives carried out or offered within a set time frame to influence purchase. Tumbler4u provides sales promotion through social media. We have a year-end sale and seasonal sales during Chinese New Year, Deepavali and Hari Raya. Customers who buy 2 tumblers or more receive a RM15 voucher and a 10% discount. This activity can help in attracting customers and boosting loyalty.

### 5.8 Organization Chart for Marketing Department

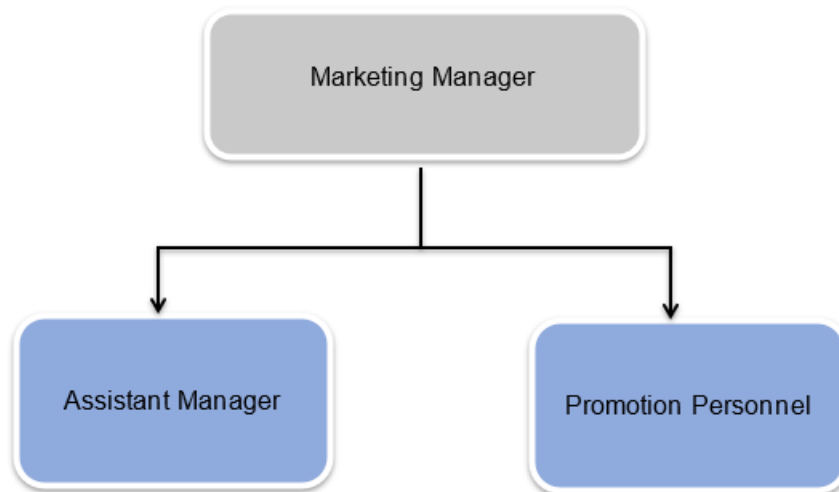


Figure 5.7 : Organization Chart for Marketing Department

### 5.9 Manpower Planning and Remuneration

| Position              | No | Monthly Salary (RM) | EPF (9%) | SOCSSO (1.75%) | TOTAL    |
|-----------------------|----|---------------------|----------|----------------|----------|
| Marketing Manager     | 1  | 3,500               | 315      | 61.25          | 3876.25  |
| Assistant Manager     | 1  | 2,200               | 198      | 38.5           | 2,436.50 |
| Promotional Personnel | 1  | 1,500               | 135      | 26.25          | 1,661.25 |
|                       |    |                     |          | Total          | 7,974.10 |

Table 5.5 : Manpower Planning and Remuneration Cost

## 5.10 Marketing Budget

|  | Fixed Asset Expenses | Monthly Expense | Other Expense | Total          |
|--|----------------------|-----------------|---------------|----------------|
|  | RM                   | RM              | RM            | RM             |
| <b>Fixed Asset :</b>                   |                      |                 |               |                |
| Signboard                              | 1,500                |                 |               | 1,500          |
| Motor Vehicle                          | 100,000              |                 |               | 100,000        |
| <b>Working Capital :</b>               |                      |                 |               |                |
| Transportation cost                    |                      | 1,500           |               | 1,500          |
| Promotion                              |                      | 1,500           |               | 2,000          |
| <b>Other Expenditure</b>               |                      |                 | 500           | 500            |
| <b>Pre-operations :</b>                |                      |                 |               |                |
| Insurance & Road Tax for Motor Vehicle |                      |                 | 2,000         | 2,000          |
| <b>Total</b>                           | <b>101,500</b>       | <b>3,000</b>    | <b>2,500</b>  | <b>107,000</b> |

Table 5.6: Marketing Budget

## 6.0 OPERATIONS AND PRODUCTION PLAN

### 6.1 Location



Figure 6.1: Map Location from Satellite View



Figure 6.2: Map Location from Street View

The building of our company is at 7a, Lorong Setia 1, Taman Ayer Keroh Height, 75450 Ayer Keroh, Melaka. This area is located in the most prime location in Melaka due to the many infrastructures surrounding the location. Based on the area itself which is known for its never-ending human attraction especially with restaurants, fast foods chains, hotels and ATM nearby, we feel like it is a suitable location for people to acknowledge the existence of our product. Choosing a strategic location like this is important to determine the success of our business. To further prove our point, the area is accessible to not only workers but to our potential customers because it has the right facilities by having a parking lot right next to the building for people to get to Tumbler4u's operation place easily. Furthermore, there is also a bus stop nearby and a transit station for people

to commute to our place of business. In conclusion, the location that we had chosen is strategically located as it is congested with people, accessible and commutable.

## 6.2 Process Planning for Manufacturing

### 6.2.1 Process Flow Chart

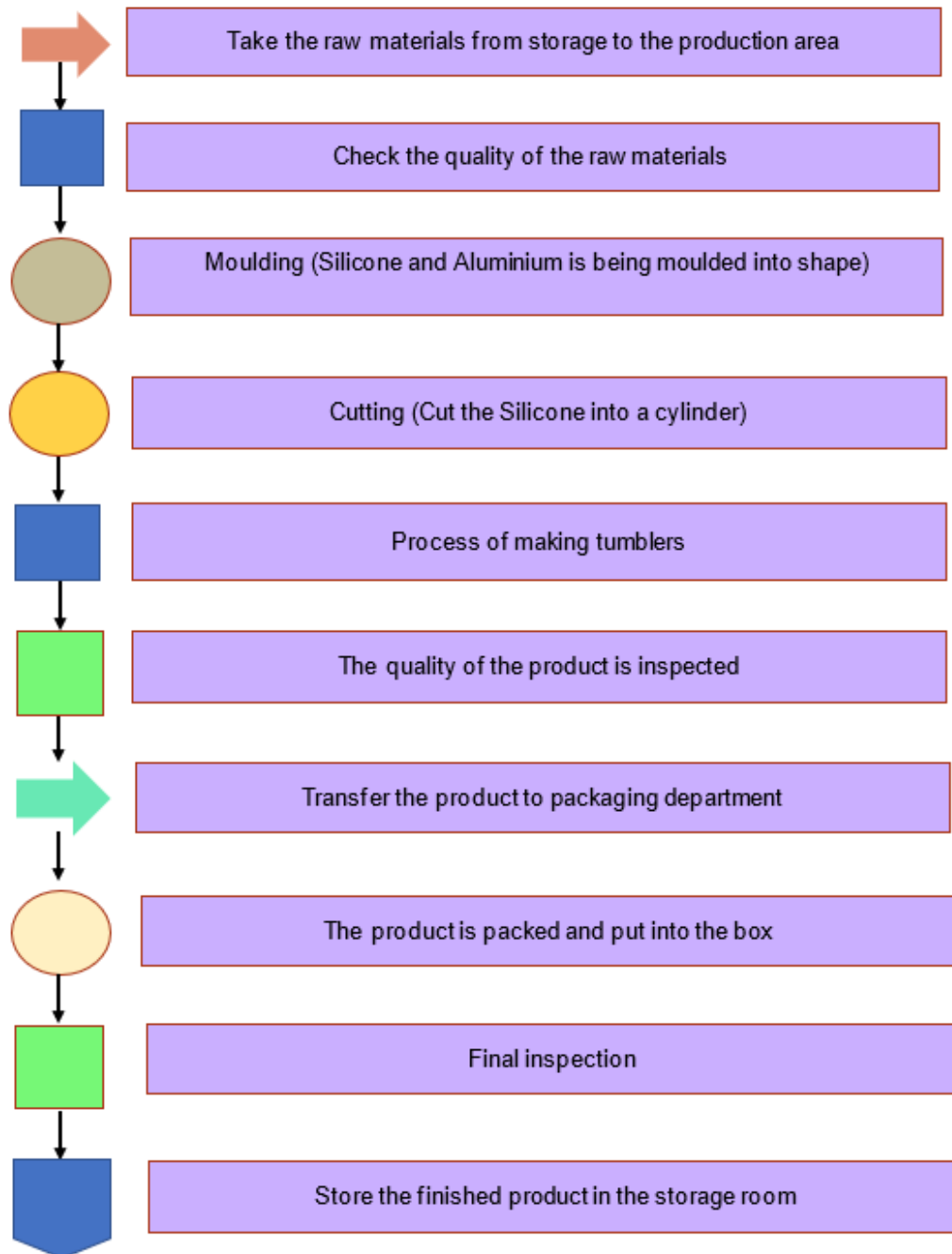


Figure 6.3 : *Process Flow Chart*

### 6.3 Production

| Days      | Business Hours |
|-----------|----------------|
| Monday    | 10 A.M - 5 P.M |
| Tuesday   |                |
| Wednesday |                |
| Thursday  |                |
| Friday    |                |
| Saturday  |                |

Table 6.1 : *Business and Operation Hours of Tumbler4u*

| Number of output per month         | Total  |
|------------------------------------|--|
| Average sale forecast per month    | RM 151,950                                     |
| Price per unit                     | RM 35  |
| Average number of output per month | $RM\ 151,950 / RM\ 35 = 4,341$ units per month |

Table 6.2 : *Average output per month*

| Number of output per day         | Total                                 |
|----------------------------------|---------------------------------------|
| No. of working days per month    | 6 days x 4 week = 24 days             |
| Average number of output per day | $4,341\ units / 24\ days = 181$ units |

Table 6.3 : *Average output per day*

Since the company is still growing, the total average number of output per day for our company is 71 units at full capacity.

## 6.4 Operational Layout

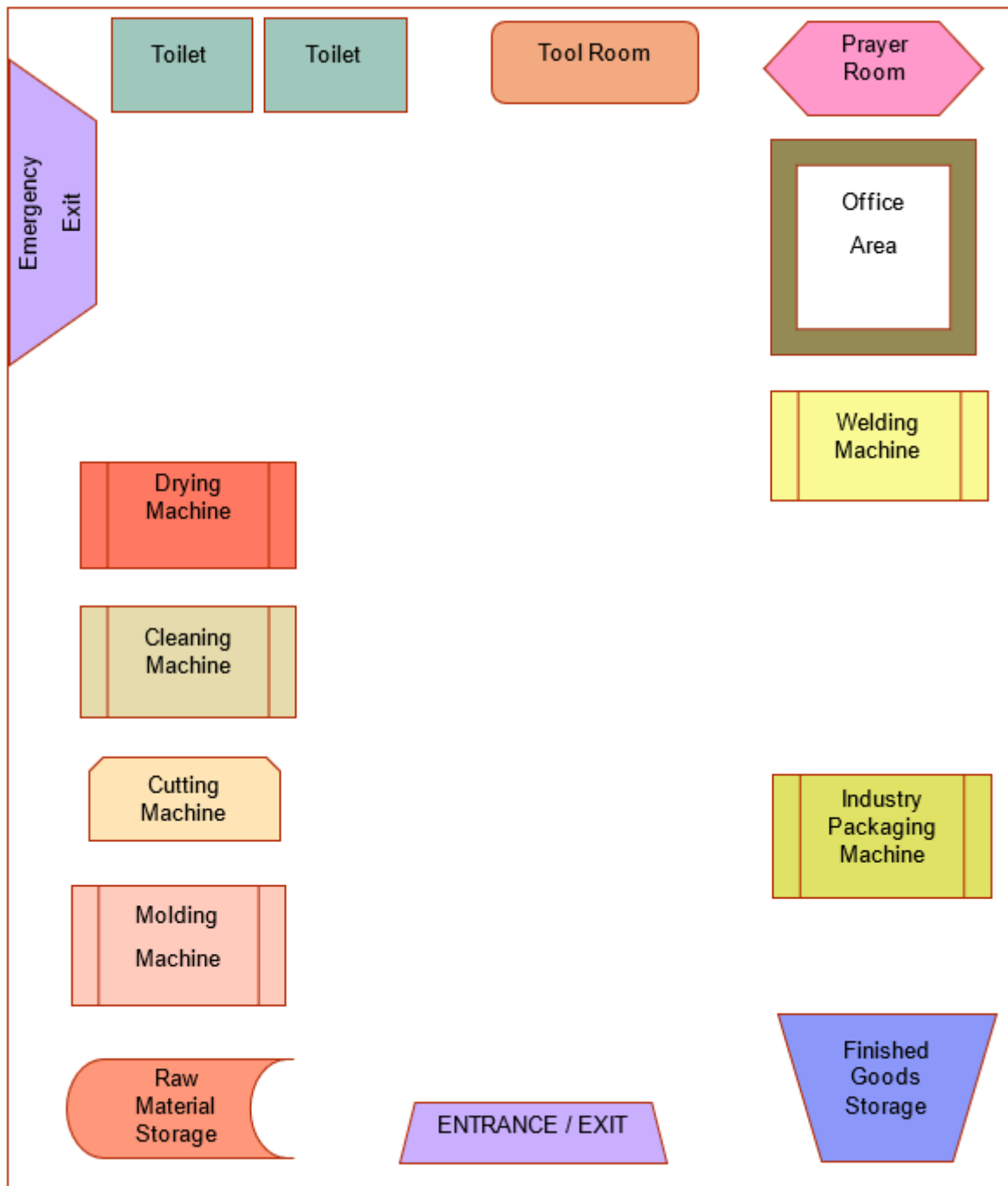


Figure 6.4 : *Operational Layout*

The operational layout of Tumbler4u is based on the process of production to create “Portable Silicone Tumbler”. The layout was developed and implemented by the Operational Manager rooted on the needs of the production and the needs of the team that are involved in the creation of the product.

## 6.5 Staffing

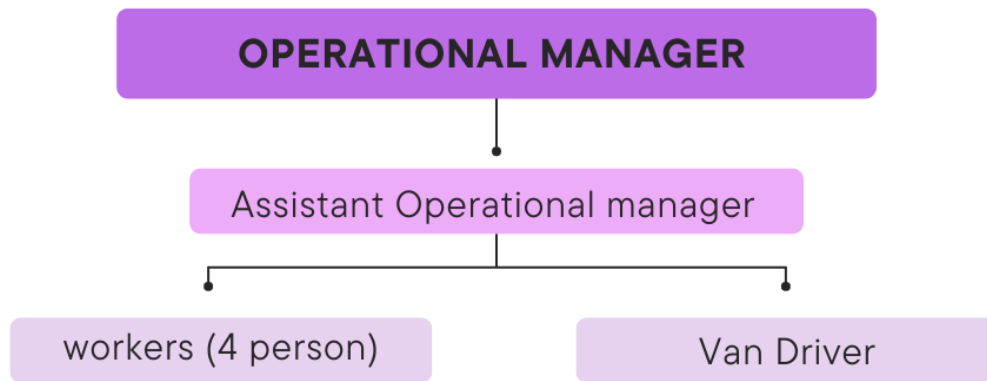


Figure 6.5 : *Organizational Chart for Operating Department*

Figure 6.4 shows the organizational chart for the operating department that has 1 operational manager, 1 assistant operating manager, 4 staff , and 1 van driver. The workers consist of 3 full-time staff and only one person working on part-time.

| Position                           | Main duties  |
|------------------------------------|--|
| Operations Manager                 | <ul style="list-style-type: none"> <li>overseeing operational activities at all levels of an organisation.</li> <li>hiring and training the staff</li> <li>administering quality assurance procedures</li> </ul> |
| Assistant operating manager        | <ul style="list-style-type: none"> <li>manage daily activities, including staffing, scheduling, and customer interactions</li> </ul>   |
| workers (3 full-time, 1 part-time) | <ul style="list-style-type: none"> <li>Perform the task given by their superior</li> <li>Processing the products</li> </ul>  |
| Van Driver                         | <ul style="list-style-type: none"> <li>safely transport the items from one location to another</li> </ul>  |

Table 6.4 : *Main duties of the staffing*



## 6.6 Equipment and Supplies

| Product No. | Item                       | Price per unit (RM) | Quantity (unit) | Total Cost (RM)  |
|-------------|----------------------------|---------------------|-----------------|------------------|
| 011         | Cutter machine             | 10,500.00           | 1               | 10,500.00        |
| 012         | Moulding machine           | 11,500.00           | 1               | 11,500.00        |
| 013         | Cleaning Machine           | 5,000.00            | 1               | 5,000.00         |
| 014         | Drying Machine             | 7,000.00            | 1               | 7,000.00         |
| 015         | Welding Machine            | 15,000.00           | 1               | 15,000.00        |
| 016         | Industry Packaging Machine | 9,000.00            | 1               | 9,000.00         |
|             | <b>Total</b>               |                     |                 | <b>58,000.00</b> |

Table 6.5 : List of equipment purchased

| Product No. | Item            | Price per unit (RM) | Quantity | Total Cost (RM) | Supplier                       |
|-------------|-----------------|---------------------|----------|-----------------|--------------------------------|
| 001         | Silicone        | 4.20                | 2        | 8.40            | Silicone Product Expert (DX)   |
| 002         | Aluminum strips | 0.80                | 6        | 4.80            | May Aluminium Supplies Sdn Bhd |
| 003         | Hard Aluminum   | 3.00                | 1        | 3.00            | Aluminjaya Sdn Bhd             |
| 004         | Cardboard       | 0.50                | 1        | 0.50            | The Box Company                |
|             | <b>Total</b>    |                     |          | <b>16.70</b>    |                                |

Table 6.6 : List of raw material required to make a tumbler

The factors considered by the company in choosing the supplier are whether they can satisfy the company's high demand for material in a short period of time and at the same time offer high-quality material at a lower price.

| Number of output per month                    | Total  |
|---|--|
| Average number of output per day              | 181 units  |
| No. of working days per month                 | 24 days  |
| Average cost of raw material output per unit  | 21   |
| Average cost of raw material output per month | 181 units x 24 days x RM 16.70 price per unit<br>= RM 72,545 |

*Table 6.7 : Average cost of raw material per month*

### 6.7 List of Operation Personnel and Schedule of Remuneration

| Position            | No | Monthly Salary | EPF 9% (RM) | SOCSSO 1.75% (RM) | TOTAL (RM)       |
|---------------------|----|----------------|-------------|-------------------|------------------|
| Operating Manager   | 1  | 3,000          | 270         | 52.50             | 3,322.50         |
| Assistant           | 1  | 1,800          | 162         | 31.5              | 1,993.50         |
| Workers (Full-time) | 3  | 4,500          | 405         | 78.75             | 4,983.75         |
| Worker (Part-Time)  | 1  | 1,200          | 108         | 21                | 1,329.00         |
| Van Driver          | 1  | 1,500          | 135         | 26.25             | 1,661.25         |
|                     |    |                |             | <b>Total</b>      | <b>13,289.75</b> |

*Table 6.8 : Table of list of Operation Personnel and Schedule of remuneration*

## 6.8 Overhead Requirement

6.7.1 Operations Overhead (indirect labour, indirect material, insurance, maintenance and utilities)

| No. | Types of Overhead   | Monthly Cost (RM) |
|-----|---------------------|-------------------|
| 1   | Water               | 500.00            |
| 2   | Electricity         | 3,000.00          |
| 3   | Telephone Bill      | 115.00            |
| 4   | Internet            | 150.00            |
| 5   | Machine Maintenance | 750.00            |
| 6   | Cleaner             | 900.00            |
| 7   | Delivery Box        | 450.00            |
| 8   | Security            | 1,100.00          |
|     | <b>Total</b>        | <b>6,965.00</b>   |

Table 6.9 : Operations Overhead

## 6.9 Operations Budget

| Item  | Fixed Asset<br>(RM) | Monthly<br>Expenses<br>(RM)        | Other<br>Expenses<br>(RM) |
|---|---------------------|------------------------------------|---------------------------|
| <b>Fixed Assets</b>   |                     |                                    |                           |
| Machine and Equipment   | 58,000.00           |                                    |                           |
| <b>Working Capital</b>  |                     |                                    |                           |
| <ul style="list-style-type: none"> <li>• Raw Material</li> <li>• Operation Overhead</li> <li>• Salary, SOCSO &amp; EPF</li> </ul> |                     | 72,545.00<br>6,965.00<br>13,290.00 |                           |
| <b>Other Expenses</b>   |                     |                                    |                           |
| <ul style="list-style-type: none"> <li>• Workers Uniform</li> </ul>   |                     |                                    | 400                       |
| <b>Pre-Operations</b>   |                     |                                    |                           |
| <ul style="list-style-type: none"> <li>• Manufacturing License</li> <li>• BPA Free Certificate</li> </ul>                         |                     |                                    | 750<br>550                |
| <b>Total</b>  | 58,000.00           | 111,539.00                         | 1,700.00                  |

Table 6.10 : *Operations Budget*

## **7.0 ORGANIZATION PLAN**

### **7.1 Ownership Structure**

Tumbler4U is a partnership company where our five partners agree to work together to pursue our shared interests. Below are our partnership agreements

#### **7.1.1 PARTNERSHIP AGREEMENT**

##### **PARTNERSHIP AGREEMENT**

This partnership agreement is made as of this 25 Jun 2022 by and between Tumbler4U located at 7a, Lorong Setia 1, Taman Ayer Keroh Height, 75450 Ayer Keroh, Melaka.

##### **Article 1 Partnership Name and Purpose**

The partners agree to form a partnership under the name of Tumbler4U. The partnership has been formed on the terms and conditions set forth below to engage in the business of bottle and to engage in any and all other activities as may be necessary related or incidental to carry on the business of the partnership as provided herein.

##### **Article 2 Place of Business**

The principal office of the partnership will be located at 7a, Lorong Setia 1, Taman Ayer Keroh Height, 75450 Ayer Keroh, Melaka\_or at such other places as the places as the partners shall determine from time to time.

##### **Article 3 Partnership Term**

The partnership shall commence on 20 November 2022 and will continue until it terminates in accordance with terms of this agreement, unless terminated earlier in accordance with the terms of this agreement.

#### **Article 4 Partner's Capital Contribution**

The partners will contribute capital as follow below

| <b>Partners</b>                        | <b>Capital (RM)</b> |
|--|---------------------|
| AINA ADLINA BINTI ZAINUDIN             | 40,000              |
| ALEENA AMIRA BINTI AHMAD HILMI TAN     | 40,000              |
| FATHIN NADIA BINTI MOHAMAD NASIR@FAUZI | 40,000              |
| SYED HAFIY BIN SYED ISA                | 40,000              |
| <b>TOTAL</b>                           | <b>160,000</b>      |

*Table 7.1 : Partner's Capital Contribution*

#### **Article 5 Ownership**

The partners ownership as follow below

| <b>Partners</b>                        | <b>Owner Percentage (%)</b> |
|--|-----------------------------|
| AINA ADLINA BINTI ZAINUDIN             | 25                          |
| ALEENA AMIRA BINTI AHMAD HILMI TAN     | 25                          |
| FATHIN NADIA BINTI MOHAMAD NASIR@FAUZI | 25                          |
| SYED HAFIY BIN SYED ISA                | 25                          |
| <b>TOTAL</b>                           | <b>100</b>                  |

*Table 7.2 : Owner Percentage*

#### **Article 6 Profit and Loss**

The net profits and losses of the partnership will be divided equally at the end of each month.

### Article 7 Partners' Salary

The salary of partners are as follows at the end of each month.

| Partners                               | Salary (RM)   |
|--|---------------|
| AINA ADLINA BINTI ZAINUDIN             | 5,000         |
| ALEENA AMIRA BINTI AHMAD HILMI TAN     | 4,000         |
| FATHIN NADIA BINTI MOHAMAD NASIR@FAUZI | 3,000         |
| SYED HAFIY BIN SYED ISA                | 3,500         |
| <b>TOTAL</b>                           | <b>15,500</b> |

Table 7.3: Partners' Salary

Signature of Partners

*Aina Adlina*

*Aleena Amira*

.....  
AINA ADLINA BINTI ZAINUDIN

.....  
ALEENA AMIRA BINTI AHMAD HILMI TAN

*Fathin Nadia*

*Syed Hafiy*

.....  
FATHIN NADIA BINTI MOHAMAD NASIR@FAUZI

.....  
SYED HAFIY BIN SYED ISA

## 7.2 Management Team

### 7.2.1 List of Administrative Personnel

| Position            | Number of Personnel |
|---------------------|---------------------|
| General Manager     | 1                   |
| Financing Manager   | 1                   |
| Operational Manager | 1                   |
| Marketing Manager   | 1                   |
| <b>TOTAL</b>        | <b>4</b>            |

Table 7.4 : List of Administrative Personnel

### 7.2.2 Compensation of Each Managers

| Name                                   | Position            | Compensation (RM) |
|--|---------------------|-------------------|
| AINA ADLINA BINTI ZAINUDIN             | General Manager     | 4,000             |
| ALEENA AMIRA BINTI AHMAD HILMI TAN     | Financing Manager   | 3,000             |
| FATHIN NADIA BINTI MOHAMAD NASIR@FAUZI | Operational Manager | 2,000             |
| SYED HAFIY BIN SYED ISA                | Marketing Manager   | 1,000             |
| <b>TOTAL</b>                           |                     | <b>10,000</b>     |

Table 7.5 : Compensation of Each Managers



### 7.2.3 Managers & Their Roles

#### 1. General Managers

- Masterminding the day-to-day workflow of the business organisation, such as output, billing, profitability, or distribution of the product or service.
- Advancing and putting in place growth strategies
- Identifying important performance objectives
- Appointing important professionals and managing training initiatives
- Assessing and determining investments in machinery, network, and manpower
- Presenting significant insight to higher ups
- Examining sales statistics, financial records and other performance information to analyze productivity
- Locating areas where costs can be cut or processes can be improved
- Conduction sales, marketing, or customer service activities

#### 2. Financing Manager

- Maintain bank facility, loan and monthly payment
- Checking the monthly reports, financial statements and cash flows forecast
- Ensure accounting records are compliance with company policies, approved accounting standards and statutory requirements
- Responsible in monitoring, reviewing, evaluating budgeting and accounting strategies, policies and consultation with other department within the company
- Liaise with auditors, tax consultant, bankers and government authorities in relation to any accounting matters
- Gather, collate, analyze, interpret and validate data as necessary in to order to prepare and maintain various reports and performance summaries

### 3. Operational Manager

- Creating operational strategies
- Managing everyday operations such as product manufacturing or logistics
- Managing organisational new changes, such as the installation of a new computer system, through supervision
- Guiding programmes for quality assurance
- Able to set and checking budgets, as well as cost management
- Organizing the vacancies and training of employees
- Analysing and improving processes
- Imposing safety and health regulations

### 4. Marketing Manager

- Assist in update company's social media platforms
- To generate and deliver engaging creative content
- Research and analyse market trends
- Utilize available data to strategize marketing campaigns in creating strong sales pipeline
- Measure performance using web analytics tools and report metries of online marketing initiatives

## 7.2.4 Resumes of Managers

### General Manager



|                        |  |
|------------------------|--|
| Name of Partner        | AINA ADLINA BINTI ZAINUDIN   |
| Identity Card          |  |
| Permanent Address      |  |
| Correspondence Address |  |
| Email                  | 2020318627@student.uitm.edu.my   |
| Telephone Number       |  |
| Marital Status         | Single   |
| Academic Qualification | Diploma in Public Administration (Sept 2013 - Feb 2017, Universiti Teknologi Mara Seremban 3, MY)<br><br>Bachelor of Corporate Administration (Mar 2017 - Sept 2020, Universiti Teknologi Mara Seremban 3, MY)<br><br>Master of Business Administration , Australia (Nov 2020 - Current) |
| Course Attend          | Leadership Training "Market Leader in 21st Century" (ASEAN, 2020, Philippines)   |
| Skills                 | <ul style="list-style-type: none"><li>• Superior knowledge of business functions</li><li>• High entrepreneurial spirit</li><li>• Outstanding organizational and leadership skills</li></ul>  |
| Experience             | Supervisor of Tealive at Cyberjaya   |

Financial Manager



|                        |   |
|------------------------|---|
| Name of Partner        | ALEENA AMIRA BINTI AHMAD HILMI TAN  |
| Identity Card          |   |
| Permanent Address      |   |
| Correspondence Address |   |
| Email                  | 2020112987@student.uitm.edu.my  |
| Telephone Number       |   |
| Marital Status         | Single  |
| Academic Qualification | <ul style="list-style-type: none"> <li>● Diploma in Accountancy (Sept 2013 - June 2016, Universiti Teknologi Mara Tapah)</li> <li>● Bachelor in Economic (Aug 2016 - Dec 2019, Universiti Kebangsaan Malaysia)</li> <li>● Institute of Certified Chartered Economists, India (Feb 2019 - Apr 2021)</li> </ul> |
| Course Attend          | <ul style="list-style-type: none"> <li>● Talk “Lead Your Business Through the Covid-19 Crisis” (Indonesia, 2020)</li> </ul>   |
| Skills                 | <ul style="list-style-type: none"> <li>● Knowledgeable of accounting software</li> <li>● Great collaboration and time management skills</li> <li>● Can multitask and works independently</li> </ul>   |
| Experience             | Junior account assistant, Ministry of Finance Malaysia  |

## Operational Manager



|                        |  |
|------------------------|--|
| Name of Partner        | FATHIN NADIA BINTI MOHAMAD NASIR@FAUZI   |
| Identity Card          |  |
| Permanent Address      |  |
| Email                  | 2020472156@student.uitm.edu.my   |
| Telephone Number       |  |
| Marital Status         | Single   |
| Academic Qualification | <ul style="list-style-type: none"><li>• Foundation in Physical Sciences (Sept 2013 - Sept 2014, Universiti Malaya)</li><li>• Bachelor of Science in Chemistry (Nov 2014 - May 2019, Universiti Malaya)</li><li>• Master of Science in Instrumental Analytical Chemistry (July 2019 - Current, Universiti Malaya)</li></ul> |
| Course Attend          | Conference Futuristic Tumblers in Seven Seas (Nestle, Abu Dhabi, 2021)   |
| Skills                 | <ul style="list-style-type: none"><li>• Able to manage numerous projects simultaneously</li><li>• Strong critical thinking, problem solving and researching skills</li><li>• Can multitask and works independently</li></ul>   |
| Experience             | Deputy Chief Executive Operation Officer, Proton Holding Berhad  |

Marketing Manager



|                        |   |
|------------------------|---|
| Name of Partner        | SYED HAFIY BIN SYED ISA   |
| Identity Card          |   |
| Permanent Address      |   |
| Correspondence Address |   |
| Email                  | 2020457933@student.uitm.edu.my  |
| Telephone Number       |   |
| Marital Status         | Single  |
| Academic Qualification | <ul style="list-style-type: none"><li>• Diploma in Digital Marketing (Sept 2013 - June 2016, Methodist College Kuala Lumpur)</li><li>• Bachelor in Business in International Business &amp; Marketing (Aug 2016 - Dec 2019, Taylor's University)</li><li>• Certified Marketing Management Professional (Feb 2019 - Nov 2021, UCSI University)</li></ul> |
| Course Attend          | <ul style="list-style-type: none"><li>• Session "Marketing in the Online Platform" (Richworks International Sdn Bhd, Kuala Lumpur, 2020)</li></ul>  |
| Skills                 | <ul style="list-style-type: none"><li>• Excellent networking, communication and commercial skills</li><li>• Good handling in latest marketing, social media and branding trends.</li><li>• High entrepreneurial spirit</li></ul>  |
| Experience             | Digital Marketing Specialist, Studio Kembara  |

### 7.3 External Resources and Services

Environment consultants

- Offering their professional evaluation and advising services on topics related to the management of environmental challenges.

Researcher

- Help in research and development product of the tumbler

Lawyer

- Advising about any law related to environmental issues, business and others.

### 7.4 Human Resources

| Position            | Monthly Salary (RM) | EPF (9%) | SOCSSO (1.75%) | Amount (RM)     |
|---------------------|---------------------|----------|----------------|-----------------|
| Operator            | 2,000               | 180      | 35             | <b>2,215.00</b> |
| Assembler           | 1,500               | 135      | 26.25          | <b>1,661.25</b> |
| Packer              | 1,500               | 135      | 26.25          | <b>1,661.25</b> |
| Technician          | 1,900               | 171      | 33.25          | <b>2,104.25</b> |
| Driver              | 1,300               | 117      | 22.75          | <b>1,439.75</b> |
| Supervisor          | 3,000               | 270      | 52.50          | <b>3,322.50</b> |
| General Manager     | 5,000               | 450      | 87.50          | <b>5537.50</b>  |
| Financing Manager   | 4,000               | 360      | 70             | <b>4430.00</b>  |
| Operational Manager | 3,000               | 270      | 52.50          | <b>3,322.50</b> |
| Marketing Manager   | 3,500               | 315      | 61.25          | <b>3876.25</b>  |
| <b>TOTAL</b>        |                     |          |                | <b>29570.25</b> |

Table 7.6 : Human Resource

## 7.5 Operational Budget

| Item                         | Fixed Asset Expenses | Monthly Expense  | Other Expense   | Total            |
|------------------------------|----------------------|------------------|-----------------|------------------|
|                              | RM                   | RM               | RM              | RM               |
| <b>Fixed Asset</b>           |                      |                  |                 |                  |
| Land and Building            | -                    |                  |                 |                  |
| Office Furniture             | 2,500.00             |                  |                 | 2,500.00         |
| Office Equipment             | 1,500.00             |                  |                 | 1,500.00         |
| Office Fitting               | 1,000.00             |                  |                 | 1,000.00         |
| <b>Working Capital</b>       |                      |                  |                 |                  |
| Salary, EPF and SOCSO        |                      | 29,570.25        |                 | 29,570.25        |
| Maintenance                  |                      | 490.00           |                 | 490.00           |
| Rental                       |                      | 4,000.00         |                 | 4,000.00         |
| Office Supplies              |                      | 789.00           |                 | 789.00           |
| Utilities                    |                      | 643.00           |                 | 643.00           |
| Internet                     |                      | 596.00           |                 | 596.00           |
| <b>Pre-Operations</b>        |                      |                  |                 |                  |
| Deposit Rental               |                      |                  | 2,500.00        | 2,500.00         |
| SSM Registration and License |                      |                  | 2,000.00        | 2,000.00         |
| <b>TOTAL</b>                 | <b>5,000.00</b>      | <b>36,088.25</b> | <b>4,500.00</b> | <b>45,588.25</b> |

Table 7.7 : Operational Budget



## 8.0 FINANCIAL PLAN

### ADMINISTRATIVE BUDGET

| <b>ADMINISTRATIVE BUDGET</b>                  |                 |                     |               |               |
|---|-----------------|---------------------|---------------|---------------|
| <b>Particulars</b>                            | <b>F.Assets</b> | <b>Monthly Exp.</b> | <b>Others</b> | <b>Total</b>  |
| <b>Fixed Assets</b>                           |                 |                     |               |               |
| Land & Building                               | -               |                     |               | -             |
| Office Furniture                              | 2,500           |                     |               | 2,500         |
| Office Equipment                              | 1,500           |                     |               | 1,500         |
| Office Fitting                                | 1,000           |                     |               | 1,000         |
|   | -               |                     |               | -             |
| <b>Working Capital</b>                        |                 |                     |               |               |
| Salary,EPF and SOCSO                          |                 | 29,570              |               | 29,570        |
| Maintenance                                   |                 | 490                 |               | 490           |
| Rental  |                 | 4,000               |               | 4,000         |
| Office Supplies                               |                 | 789                 |               | 789           |
| Utilities                                     |                 | 643                 |               | 643           |
| Internet                                      |                 | 596                 |               | 596           |
|   |                 | -                   |               | -             |
| <b>Pre-Operations &amp; Other Expenditure</b> |                 |                     |               |               |
| Other Expenditure                             |                 |                     | -             |               |
| Deposit (rent, utilities, etc.)               |                 |                     | 2,500         | 2,500         |
| Business Registration & Licences              |                 |                     | 2,000         | 2,000         |
| Insurance & Road Tax for Motor Vehicle        |                 |                     | -             | -             |
| Other Pre-Operations Expenditure              |                 |                     | -             | -             |
| <b>Total</b>                                  | <b>5,000</b>    | <b>36,088</b>       | <b>4,500</b>  | <b>45,588</b> |

### MARKETING BUDGET

| <b>MARKETING BUDGET</b>                       |                 |                     |               |                |
|---|-----------------|---------------------|---------------|----------------|
| <b>Particulars</b>                            | <b>F.Assets</b> | <b>Monthly Exp.</b> | <b>Others</b> | <b>Total</b>   |
| <b>Fixed Assets</b>                           |                 |                     |               |                |
| Signboard                                     | 1,500           |                     |               | 1,500          |
| Motor Vehicle                                 | 100,000         |                     |               | 100,000        |
|   | -               |                     |               | -              |
|   | -               |                     |               | -              |
| <b>Working Capital</b>                        |                 |                     |               |                |
| Transportation cost                           |                 | 1,500               |               | 1,500          |
| Promotion                                     |                 | 1,500               |               | 1,500          |
|   |                 | -                   |               | -              |
|   |                 | -                   |               | -              |
|   |                 | -                   |               | -              |
|   |                 | -                   |               | -              |
|   |                 | -                   |               | -              |
| <b>Pre-Operations &amp; Other Expenditure</b> |                 |                     |               |                |
| Other Expenditure                             |                 |                     | 500           |                |
| Deposit (rent, utilities, etc.)               |                 |                     | -             | -              |
| Business Registration & Licences              |                 |                     | -             | -              |
| Insurance & Road Tax for Motor Vehicle        |                 |                     | 2,000         | 2,000          |
| Other Pre-Operations Expenditure              |                 |                     | -             | -              |
| <b>Total</b>                                  | <b>101,500</b>  | <b>3,000</b>        | <b>2,500</b>  | <b>106,500</b> |

## OPERATIONS BUDGET

| OPERATIONS BUDGET                             |               |               |              |                |
|---|---------------|---------------|--------------|----------------|
| Particulars                                   | F.Assets      | Monthly Exp.  | Others       | Total          |
| <b>Fixed Assets</b>                           |               |               |              |                |
| Machine & Equipment                           | 58000         |               |              | 58,000         |
|   |               |               |              | -              |
|   |               |               |              | -              |
| <b>Working Capital</b>                        |               |               |              |                |
| Raw Materials & Packaging                     |               | 72,545        |              | 72,545         |
| Carriage Inward & Duty                        |               | -             |              | -              |
| Salaries, EPF & SOCSO                         |               | 13,290        |              | 13,290         |
| Operation overhead                            |               | 6,965         |              | 6,965          |
|   |               | -             |              | -              |
|   |               | -             |              | -              |
|   |               | -             |              | -              |
| <b>Pre-Operations &amp; Other Expenditure</b> |               |               |              |                |
| Other Expenditure                             |               |               | 400          |                |
| Deposit (rent, utilities, etc.)               |               |               | -            | -              |
| Business Registration & Licences              |               |               | 750          | 750            |
| Insurance & Road Tax for Motor Vehicle        |               |               | -            | -              |
| Other Pre-Operations Expenditure              |               |               | 550          | 550            |
| <b>Total</b>                                  | <b>58,000</b> | <b>92,800</b> | <b>1,700</b> | <b>152,100</b> |

## START-UP CAPITAL AND FINANCING

| FINANCING                       |            |
|---------------------------------|------------|
| Equity: Share & Venture Capital | RM 160,000 |
| Loan                            | RM 350,000 |
| <i>Annual Interest Rate</i>     | 5%         |
| <i>Loan Duration (years)</i>    | 10         |

# CASH FLOW PRO-FORMA STATEMENT

| Tumbler4u Enterprise<br>CASH FLOW PRO-FORMA STATEMENT |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |                  |                  |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|
| MONTH   | Pre-Operations | 1              | 2              | 3              | 4              | 5              | 6              | 7              | 8              | 9              | 10             | 11             | 12             | TOTAL YR 1       | YEAR 2           | YEAR 3           |
| <b>CASH INFLOW</b>                                    |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |                  |                  |
| Capital (Cash)  | 185,500        |                |                |                |                |                |                |                |                |                |                |                |                | 185,500          |                  |                  |
| Loan  | 150,037        |                |                |                |                |                |                |                |                |                |                |                |                | 150,037          |                  |                  |
| Cash Sales  |                | 140,650        | 140,650        | 141,105        | 145,500        | 145,500        | 145,888        | 145,985        | 145,985        | 153,260        | 153,145        | 155,200        | 155,200        | 1,768,838        | 1,945,568        | 2,182,438        |
| Collection of Accounts Receivable                     |                |                |                | 4,350          | 4,360          | 4,455          | 4,500          | 4,508          | 4,514          | 4,515          | 4,665          | 4,750          | 4,785          | 48,302           | 53,886           | 65,035           |
| <b>TOTAL CASH INFLOW</b>                              | <b>335,537</b> | <b>140,650</b> | <b>140,650</b> | <b>145,455</b> | <b>149,860</b> | <b>149,955</b> | <b>150,388</b> | <b>150,493</b> | <b>150,499</b> | <b>157,775</b> | <b>158,410</b> | <b>159,950</b> | <b>159,985</b> | <b>2,152,537</b> | <b>2,005,454</b> | <b>2,107,472</b> |
| <b>CASH OUTFLOW</b>                                   |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |                  |                  |
| <b>Administrative Expenditure</b>                     |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |                  |                  |
| Salary, EPF and SOCSO                                 |                | 23,570         | 23,570         | 23,570         | 23,570         | 23,570         | 23,570         | 23,570         | 23,570         | 23,570         | 23,570         | 23,570         | 23,570         | 354,843          | 354,843          | 354,843          |
| Maintenance   |                | 430            | 430            | 430            | 430            | 430            | 430            | 430            | 430            | 430            | 430            | 430            | 430            | 5,080            | 5,080            | 5,080            |
| Rental  |                | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | 4,000          | 48,000           | 48,000           | 48,000           |
| Office Supplies                                       |                | 783            | 783            | 783            | 783            | 783            | 783            | 783            | 783            | 783            | 783            | 783            | 783            | 9,468            | 9,468            | 9,468            |
| Utilities   |                | 643            | 643            | 643            | 643            | 643            | 643            | 643            | 643            | 643            | 643            | 643            | 643            | 7,716            | 7,716            | 7,716            |
| Internet  |                | 536            | 536            | 536            | 536            | 536            | 536            | 536            | 536            | 536            | 536            | 536            | 536            | 7,152            | 7,152            | 7,152            |
| <b>Marketing Expenditure</b>                          |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |                  |                  |
| Transportation cost                                   |                | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 18,000           | 18,000           | 18,000           |
| Promotion   |                | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 1,500          | 18,000           | 18,000           | 18,000           |
| <b>Operations Expenditure</b>                         |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |                  |                  |
| Cash Purchase   |                | 70,363         | 70,363         | 70,363         | 70,363         | 70,363         | 70,363         | 70,363         | 70,363         | 70,363         | 70,363         | 70,363         | 70,363         | 844,424          | 828,956          | 1,013,309        |
| Payment of Account Payable                            |                |                | 1,451          | 2,116          | 2,116          | 2,116          | 2,116          | 2,116          | 2,116          | 2,116          | 2,116          | 2,116          | 2,116          | 23,214           | 28,116           | 28,728           |
| Carriage Inward & Duty                                |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |                  |                  |
| Salaries EPF & SOCSO                                  |                | 13,290         | 13,290         | 13,290         | 13,290         | 13,290         | 13,290         | 13,290         | 13,290         | 13,290         | 13,290         | 13,290         | 13,290         | 158,480          | 158,480          | 158,480          |
| Operation overhead                                    |                | 6,365          | 6,365          | 6,365          | 6,365          | 6,365          | 6,365          | 6,365          | 6,365          | 6,365          | 6,365          | 6,365          | 6,365          | 83,590           | 83,590           | 83,590           |
| <b>Other Expenditure</b>                              |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |                  |                  |
| Pre-Operations  |                | 300            |                |                |                |                |                |                |                |                |                |                |                | 300              | 300              | 300              |
| Deposit (rent, utilities, etc.)                       |                | 2,500          |                |                |                |                |                |                |                |                |                |                |                | 2,500            |                  |                  |
| Business Registration & Licences                      |                | 2,750          |                |                |                |                |                |                |                |                |                |                |                | 2,750            |                  |                  |
| Insurance & Road Tax For Motor Vehicle                |                | 2,000          |                |                |                |                |                |                |                |                |                |                |                | 2,000            | 2,000            | 2,000            |
| Other Pre-Operations Expenditure                      |                | 550            |                |                |                |                |                |                |                |                |                |                |                | 550              |                  |                  |
| <b>Fixed Assets</b>                                   |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |                  |                  |
| Purchase of Fixed Assets - Land & Building            |                |                |                |                |                |                |                |                |                |                |                |                |                | 164,500          |                  |                  |
| Purchase of Fixed Assets - Others                     |                | 164,500        |                |                |                |                |                |                |                |                |                |                |                | 164,500          |                  |                  |
| Non-Purchase Down Payment                             |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |                  |                  |
| <b>Hire-Purchase Repayment:</b>                       |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |                  |                  |
| Principal   |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |                  |                  |
| Interest  |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |                  |                  |
| <b>Loan Repayment:</b>                                |                |                |                |                |                |                |                |                |                |                |                |                |                |                  |                  |                  |
| Principal   |                | 1,251          | 1,251          | 1,251          | 1,251          | 1,251          | 1,251          | 1,251          | 1,251          | 1,251          | 1,251          | 1,251          | 1,251          | 15,010           | 15,010           | 15,010           |
| Interest  |                | 625            | 625            | 625            | 625            | 625            | 625            | 625            | 625            | 625            | 625            | 625            | 625            | 7,505            | 6,154            | 6,004            |
| Tax Payable   |                |                |                |                |                |                |                |                |                |                |                |                |                | 0                | 0                | 0                |
| <b>TOTAL CASH OUTFLOW</b>                             | <b>172,980</b> | <b>132,488</b> | <b>133,639</b> | <b>133,764</b> | <b>133,764</b> | <b>133,764</b> | <b>133,764</b> | <b>133,764</b> | <b>133,764</b> | <b>133,764</b> | <b>133,764</b> | <b>133,764</b> | <b>133,764</b> | <b>1,775,472</b> | <b>1,631,765</b> | <b>1,776,069</b> |
| <b>CASH SURPLUS (DEFICIT)</b>                         | <b>162,557</b> | <b>8,162</b>   | <b>10,511</b>  | <b>11,721</b>  | <b>16,096</b>  | <b>16,221</b>  | <b>16,624</b>  | <b>16,723</b>  | <b>16,735</b>  | <b>24,011</b>  | <b>24,646</b>  | <b>26,186</b>  | <b>26,221</b>  | <b>377,125</b>   | <b>313,689</b>   | <b>409,403</b>   |
| <b>BEGINNING CASH BALANCE</b>                         | <b>163,297</b> | <b>171,453</b> | <b>181,970</b> | <b>193,690</b> | <b>209,786</b> | <b>225,977</b> | <b>242,600</b> | <b>259,323</b> | <b>276,063</b> | <b>300,074</b> | <b>324,719</b> | <b>350,905</b> | <b>377,125</b> | <b>690,814</b>   | <b>1,004,403</b> | <b>1,413,806</b> |
| <b>ENDING CASH BALANCE</b>                            | <b>163,297</b> | <b>171,453</b> | <b>181,970</b> | <b>193,690</b> | <b>209,786</b> | <b>225,977</b> | <b>242,600</b> | <b>259,323</b> | <b>276,063</b> | <b>300,074</b> | <b>324,719</b> | <b>350,905</b> | <b>377,125</b> | <b>690,814</b>   | <b>1,004,403</b> | <b>1,413,806</b> |

## PRO-FORMA BALANCE SHEET

|                         |
|-------------------------|
| Tumbler4u Enterprise    |
| PRO-FORMA BALANCE SHEET |

|                                       | Year 1         | Year 2         | Year 3           |
|---------------------------------------|----------------|----------------|------------------|
| <b>ASSETS</b>                         |                |                |                  |
| <b>Fixed Assets (Book Value)</b>      |                |                |                  |
| Land & Building                       | 0              | 0              | 0                |
| Office Furniture                      | 2,000          | 1,500          | 1,000            |
| Office Equipment                      | 1,200          | 900            | 600              |
| Office Fitting                        | 800            | 600            | 400              |
| 0                                     | 0              | 0              | 0                |
| Signboard                             | 1,200          | 900            | 600              |
| Motor Vehicle                         | 80,000         | 60,000         | 40,000           |
| 0                                     | 0              | 0              | 0                |
| 0                                     | 0              | 0              | 0                |
| Machine & Equipment                   | 46,400         | 34,800         | 23,200           |
| 0                                     | 0              | 0              | 0                |
| 0                                     | 0              | 0              | 0                |
| 0                                     | 0              | 0              | 0                |
|                                       | 131,600        | 98,700         | 65,800           |
| <b>Current Assets</b>                 |                |                |                  |
| Stock of Raw Materials                | 0              | 0              | 0                |
| Stock of Finished Goods               | 0              | 0              | 0                |
| Accounts Receivable                   | 6,400          | 6,686          | 7,294            |
| Cash Balance                          | 377,125        | 690,814        | 1,100,217        |
|                                       | 383,525        | 697,500        | 1,107,511        |
| <b>Other Assets</b>                   |                |                |                  |
| Deposit                               | 2,500          | 2,500          | 2,500            |
| <b>TOTAL ASSETS</b>                   | <b>517,625</b> | <b>798,700</b> | <b>1,175,811</b> |
| <b>Owners' Equity</b>                 |                |                |                  |
| Capital                               | 185,500        | 185,500        | 185,500          |
| Accumulated Profit                    | 194,136        | 487,609        | 877,118          |
|                                       | 379,636        | 673,109        | 1,062,618        |
| <b>Long Term Liabilities</b>          |                |                |                  |
| Loan Balance                          | 135,087        | 120,078        | 105,068          |
| Hire-Purchase Balance                 | 0              | 0              | 0                |
|                                       | 135,087        | 120,078        | 105,068          |
| <b>Current Liabilities</b>            |                |                |                  |
| Accounts Payable                      | 2,902          | 5,513          | 8,125            |
| <b>TOTAL EQUITY &amp; LIABILITIES</b> | <b>517,625</b> | <b>798,700</b> | <b>1,175,811</b> |

## PRODUCTION COST PRO-FORMA STATEMENT

| Tumbler4u Enterprise<br>PRODUCTION COST PRO-FORMA STATEMENT |                  |                  |                  |
|---|------------------|------------------|------------------|
|   | Year 1           | Year 2           | Year 3           |
| <b>Raw Materials</b>  |                  |                  |                  |
| Opening Stock   | 0                |                  |                  |
| Current Year Purchases                                      | 870,540          | 957,594          | 1,044,648        |
| Ending Stock  |                  |                  |                  |
| Raw Materials Used  | 870,540          | 957,594          | 1,044,648        |
| Carriage Inward   |                  |                  |                  |
|   | 870,540          | 957,594          | 1,044,648        |
| <b>Salaries, EPF &amp; SOCSO</b>                            | 159,480          | 159,480          | 159,480          |
| <b>Factory Overhead</b>                                     |                  |                  |                  |
| Depreciation of Fixed assets (Operations)                   | 11,600           | 11,600           | 11,600           |
| Operation overhead  | 83,580           | 83,580           | 83,580           |
|   |                  |                  |                  |
| Total Factory Overhead                                      | 95,180           | 95,180           | 95,180           |
| <b>Production Cost</b>                                      | <b>1,125,200</b> | <b>1,212,254</b> | <b>1,299,308</b> |

## PRO-FORMA INCOME STATEMENT

| Tumbler4u Enterprise                   |                  |                  |                  |
|--|------------------|------------------|------------------|
| PRO-FORMA INCOME STATEMENT             |                  |                  |                  |
|  | Year 1           | Year 2           | Year 3           |
| <b>Sales</b>                           | 1,823,400        | 2,005,740        | 2,188,080        |
| <b>Less: Cost of Sales</b>             |                  |                  |                  |
| Opening Stock of Finished Goods        | 0                | 0                | 0                |
| Production Cost                        | 1,125,200        | 1,212,254        | 1,299,308        |
| less: Ending Stock of Finished Goods   | 0                | 0                | 0                |
|  | 0                | 0                | 0                |
|  | <b>1,125,200</b> | <b>1,212,254</b> | <b>1,299,308</b> |
| <b>Gross Profit</b>                    | <b>698,200</b>   | <b>793,486</b>   | <b>888,772</b>   |
| <b>Less: Expenditure</b>               |                  |                  |                  |
| Administrative Expenditure             | 433,059          | 433,059          | 433,059          |
| Marketing Expenditure                  | 36,000           | 36,000           | 36,000           |
| Other Expenditure                      | 900              | 900              | 900              |
| Business Registration & Licences       | 2,750            |                  |                  |
| Insurance & Road Tax for Motor Vehicle | 2,000            | 2,000            | 2,000            |
| Other Pre-Operations Expenditure       | 550              | 0                | 0                |
| Interest on Hire-Purchase              | 0                | 0                | 0                |
| Interest on Loan                       | 7,505            | 6,754            | 6,004            |
| Depreciation of Fixed Assets           | 21,300           | 21,300           | 21,300           |
| <b>Total Expenditure</b>               | <b>504,064</b>   | <b>500,013</b>   | <b>499,263</b>   |
| <b>Net Profit Before Tax</b>           | <b>194,136</b>   | <b>293,473</b>   | <b>389,509</b>   |
| <b>Tax</b>                             | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>Net Profit After Tax</b>            | <b>194,136</b>   | <b>293,473</b>   | <b>389,509</b>   |
| <b>Accumulated Net Profit</b>          | <b>194,136</b>   | <b>487,609</b>   | <b>877,118</b>   |

## 9.0 PROJECT MILESTONE

| Activities                        | Deadlines         |
|-----------------------------------|-------------------|
| Business registration             | 8 September 2022  |
| Incorporation of venture          | 20 September 2022 |
| Start of research and development | 29 September 2022 |
| Developed first prototype         | 1 October 2022    |
| Feedback review of prototype      | 28 October 2022   |
| Preparation of office and factory | 1 November 2022   |
| Ordering materials for production | 5 November 2022   |
| Starting of operation             | 10 November 2022  |
| Launching day                     | 20 November 2022  |

## **10.0 CONCLUSION**

Continuous and dependable company overall quality is the foundation of a successful tumbler business. If it fails at every step along the way, it will never succeed. Therefore, Tumbler4u aims to be the leading manufacturer of eco-friendly tumblers in Malaysia. Tumbler4u will build strong networking with other industry, business, suppliers, customers and demand who have a similar interest. we , Tumbler4u, will do our best to deliver our products up to the expectations of our customers that will lead to everlasting business. People bring tumblers as a storage for water in daily life and we will always be aware of the sudden shift in the industry in the terms of functions, design, fashion and trends that are emerging. We also hope that we will be able to manage the potential customer complaints and improvements by doing more research and development in the industry. By doing the business plans, Tumbler4u will have a better vision, mission, target, purpose and budget to be accomplished so the society may utilize the benefits of using our products in Tumbler4u.



11.0 APPENDICES

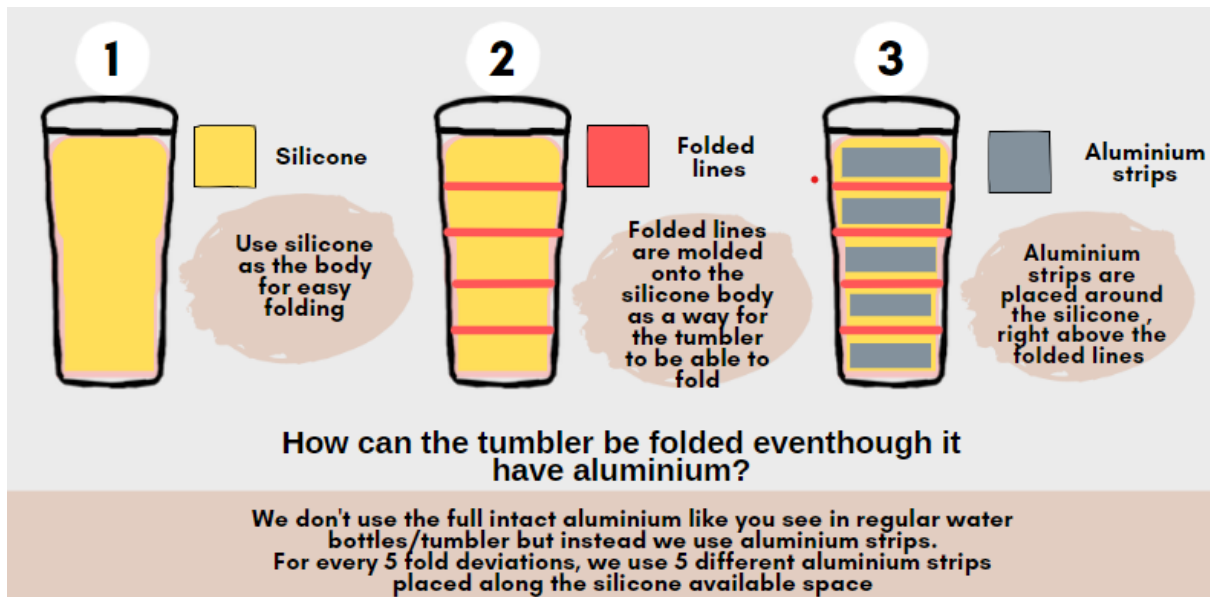


Figure 11.1: Illustration of product



Figure 11.2: SSM Registration Certificate