



اَوْبُوْ سَيِّدِيْ بَاتِيْكَوْ لُوْ كِيْ مَارَا  
 UNIVERSITI  
 TEKNOLOGI  
 MARA

Cawangan Johor  
 Kampus Pasir Gudang

**FUNDAMENTALS OF ENTREPRENEURSHIP**  
 (ENT300)



**A3: BUSINESS PLAN REPORT**  
 (EZ PRINTING)

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## EXECUTIVE SUMMARY

The objective of this business plan is to secure long-term funding in order to open a EZ Printing services shop. EZ Printing is a partnership business company located at Sungai Besi, Kuala Lumpur. EZ Printing is focused on a partnership consisting of four partnership member that invest the same amount of capital which is RM15,000 of each member and it will be total capital amounted for RM60,000. Moreover, the administration, operational, marketing and financial plan are all included in this business plan. Our business is in the industry of products and services. Our service is a design and printing on various types of fabric for t-shirt. Then, our main target customer is students, working people and family and those who want to print t-shirt with their design. For example, the company that have special events or program that needed identical design on t shirt, they can find us to give their solution. Furthermore, by bringing the high quality of the product, negotiation of the price and design and comfortable product and material that suit our environment and climate, our product and services will become preferable among our target market. Moreover, our company plans to build a strong market position in Sungai Besi and aims to offer the good qualities at a competitive price to meet the demand of the customer in area residents, working people, student and individual. Our products are designed to customize in fulfill the demand and preferences of our customers. Our company saw the opportunity that this business has the potential of success in this area and can be leading in market share of this industry. Finally, we expect that EZ Printing will blossom into a well-known national brand and will be able to provide additional services on occasion. We also expect that the demand for our products and printing services will rise year after year as the human population grows, allowing us to meet our business objectives with our business financial position statement.

**CHAPTER 1:**  
**INTRODUCTION**

## **1.1 PURPOSE OF BUSINESS PLAN**

### **a) To persuade interested parties of the project's investment opportunities**

As we were just starting out, we decided to find a good partner willing to invest in one of our future projects in order to strengthen our position in the business market. We believe that having an ideal partner will help the business achieve many goals and objectives because we are already planning several future projects that will help our business grow. This business plan will also show how our business operates and how well it performs on an annual basis, which will persuade a number of parties that our company will be a huge success in this field of business competitiveness.

### **b) To plan the business's future**

A business strategy is essential when setting up a new venture. It is the most essential aspect that an entrepreneur should consider before beginning a business. A well-planned business plan will ensure that a person's business is successful. A business plan serves several functions. To begin, EZ Printing SDN BHD need a business plan to chart the company's development. This is because by creating a business plan, EZ Printing SDN BHD is able to create a future strategy for how the business will work, where it should be located, and what type of product and services should be provided in the shop. This would assure the efficiency of the company's operations, as EZ Printing SDN BHD will be able to stay on track with a good future strategy.

### **c) Manage the cash flow**

A business plan will also assist to manage company cash flow. An entrepreneur can avoid the most terrifying part of doing business by managing cash flow well. The majority of bankruptcies occur as a result of poor cashflow management. This poor management causes the accounts to become unbalanced, leading a company's debts to exceed its sales, forcing it to close its shops.



## 1.2 BUSINESS BACKGROUND

<b>Name of Business</b>	EZ PRINTING SDN BHD
<b>Business Address</b>	Jalan Tasik Utama 10, Sungai Besi, Kuala Lumpur, 57000, Federal Territory of Kuala Lumpur.
<b>Correspondence Address</b>	Jalan Tasik Utama 10, Sungai Besi, Kuala Lumpur, 57000, Federal Territory of Kuala Lumpur.
<b>Nature of Business</b>	Product and Printing services
<b>Website address</b>	www.EZprinting.com.my
<b>E-mail address</b>	EZprinting@gmail.com
<b>Telephone number</b>	07-385745
<b>Fax number</b>	07-385745
<b>Date of commencement</b>	1 January 2023
<b>Date of registration</b>	1 January 2022
<b>Registration Number</b>	TR 468003-M
<b>Name of Bank</b>	Maybank BHD
<b>Bank account number</b>	16283761405

Table 1.2: Business Background

**CHAPTER 2:**  
**ADMINISTRATIVE PLAN**

## CHAPTER 2: ADMINISTRATIVE PLAN

### 2.0 INTRODUCTION TO ORGANIZATION

#### VISION

- To be the industry leader in product and printing services for customers.
- To develop a sustainable start-up business and maintain the company's sales.

#### MISSION

- Provide higher-quality product and printing services to customers in order to satisfy their requirements.
- Provide the highest quality product and design services while maintaining relationships with suppliers, customers, and manufacturing.
- To attract more customer and maintain customer relationships that use our services.
- To create a healthy and friendly working environment.

#### OBJECTIVES

- Make sure that customers are satisfied with the product and printing service provided.
- To give our customers with the highest level of satisfaction in terms of product and service.
- To ensure that our service and product dominate the market share in the product and printing services industries.

#### MOTTO

- “YOUR SATISFACATIONS IS OUR HAPPINESS”

**BUSSINESS LOGO AND DESCRIPTION**

Figure 2.1: Company's Logo

Symbols	Description
EZ	Represent the name of our shop and “EZ” word is an abbreviation from the word of easy. Our company will provide easy services and easily customers will be satisfied with our products and services.
PRINTING	The nature of our business which is printing services.

\* Choose black and white colour for logo because it makes the logo look premium and elegant.

## 2.1 ORGANIZATIONAL CHART

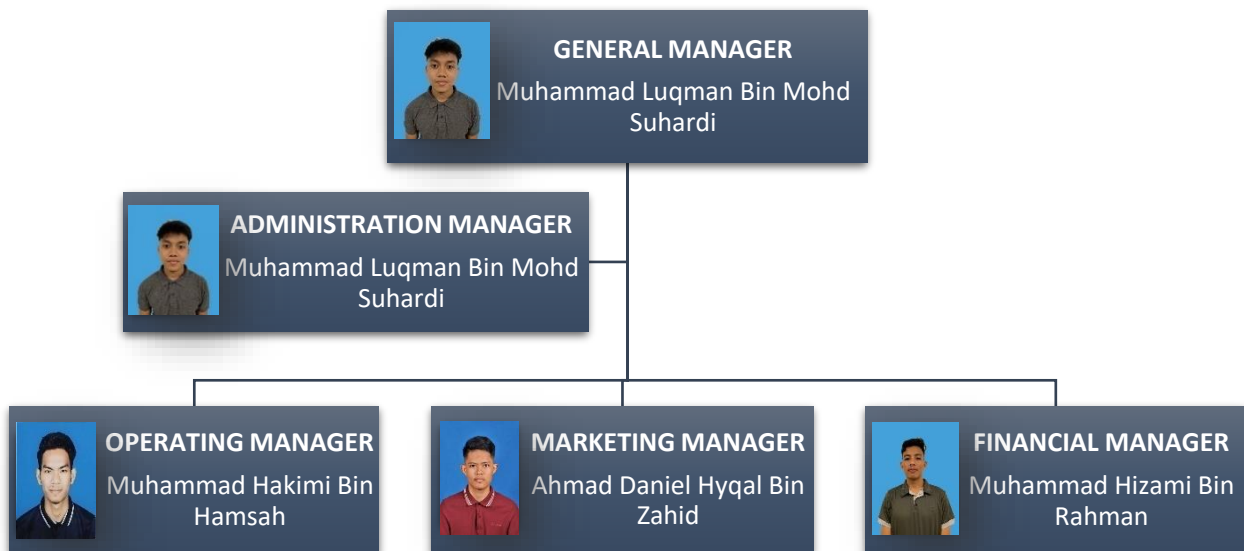


Figure 2.2: Organizational Chart for EZ Printing Company

## 2.2 ADMINISTRATION PERSONNEL SCHEDULE

Position	Number of Personnel
General/Administration Manager	1
Operational Manager	1
Marketing Manager	1
Financial Manager	1
<b>Total</b>	<b>4</b>

Table 2.1: List of Personnel Schedule

## 2.3 SCHEDULE OF TASKS AND RESPONSIBILITIES

Position	Task and Responsibilities
General/Administration Manager	<ul style="list-style-type: none"> <li>• To supervise and plan overall management of the business.</li> <li>• To observe workers performance and productivity and the strategic advancement of the business.</li> <li>• To assist general manager, manage and organize a systematic management.</li> <li>• To ensure that all business goals are accomplished</li> </ul>
Operational Manager	<ul style="list-style-type: none"> <li>• Optimizing quality control to ensure the flow stock run smoothly.</li> <li>• Planning and implementing information systems to develop new products and services.</li> <li>• Analyse customer's need and feedback for product and services</li> <li>• Control all the technical side</li> </ul>

Marketing Manager	<ul style="list-style-type: none"> <li>Increasing brand awareness by coordinating marketing strategies with the production departments, sales, public relation and financial.</li> <li>Prepare the company's marketing, advertising and promotional activities.</li> </ul>
Financial Manager	<ul style="list-style-type: none"> <li>Responsible to manage and coordinate monthly reporting, reforecast processes, budgeting, and company's cash flow.</li> <li>Investigate the strategy to upgrade and boost company probability and inspect market for business opportunity.</li> </ul>

## 2.4 REMUNERATION SCHEDULE

Position	No.	Monthly Salary (RM)	EPF Contribution 12% (RM)	SOCSSO Contribution 1.75% (RM)	Total (RM)
General Manager	1	2500	300	38.50	2161.50
Administration Manager	1	2300	276	35.42	1988.58
Marketing Manager	1	2300	276	35.42	1988.58
Operation Manager	1	2300	276	35.42	1988.58
Financial Manager	1	2300	276	35.42	1988.58
<b>TOTAL</b>	<b>5</b>	<b>11800</b>	<b>1404</b>	<b>180.18</b>	<b><u>10,155.82</u></b>

Table 2.2: List of Remuneration Schedule

## 2.5 OFFICE EQUIPMENT AND SUPPLIES

Item	Quantity	Price/Unit (RM)	Total Cost (RM)
Computer	5	500	2500
Laptop	1	1100	1100
Printer	1	250	250
Telephone	1	100	100
Fax Machine	1	300	300
Wireless Router (WIFI)	1	250	250
<b>TOTAL</b>			<b><u>4500.00</u></b>

Table 2.3: List of Office Equipment and Supplies

## 2.6 OFFICE FURNITURE AND FITTINGS

Item	Quantity	Price/Unit (RM)	Total Cost (RM)
Office Desk	5	200	1000
Office Chair	5	120	600
Meeting Table	1	500	500
Front Desk	1	600	600
Air Conditioner	2	750	1500
Fire Extinguisher	1	30	30
Cabinet	2	250	500
<b>TOTAL</b>			<b><u>4730.00</u></b>

Table 2.4: List of Office Furniture and Fittings



## 2.7 ADMINISTRATIVE BUDGET

Items	Fixed Assets (RM)	Monthly Expenses (RM)	Other Expenses (RM)	Total (RM)
<b>Fixed Assets</b>				
Office Equipment	4500.00			4500.00
Furniture & Fittings	4730.00			4730.00
Premises Renovation	10,000.00			10,000.00
<b>Working Capital</b>				
Remuneration		10,115.82		10,115.82
Utilities		450.00		450.00
Premises Rental		1,800.00		1,800.00
Office Supplies		-		-
<b>Other Expenditure</b>				
Course attended			-	-
Medical Allowance			-	-
<b>Pre-Operations</b>				
Deposit (rent, utilities, etc.)			420.00	420.00
Business registration & Licenses			240.00	240.00
Other Pre-Operations Expenditure			2,000.00	2,000.00
<b>TOTAL</b>	<b>19,230.00</b>	<b>12,365.82</b>	<b>2,660.00</b>	<b><u>34,255.82</u></b>

Table 2.5: List of Administration Budget

**CHAPTER 3:**  
**MARKETING PLAN**

## CHAPTER 3: MARKETING PLAN

### 3.0 INTRODUCTION OF MARKETING

EZ PRINTING is a full-service agency that sells the product such as Jersey, Uniform attire, round neck Shirt and related services such as designing T-shirt, Consultation, pick-up and delivery services. In order to ensure our business can be the market leader in the industry and survive, EZ PRINTING put a very high effort and great strategy in providing the product and services to the consumers by sorting and seeking a low-cost producer with the high quality of the product and services.

### 3.1 PRODUCT AND SERVICE DESCRIPTION

#### a) Product Description

Below are shown our product description that we offer to our customers including the price of all the products:

Types of products	Cost price per unit	Selling price per unit
<b><u>JERSEY / MICROFIBER</u></b>		
<b>QD 25</b> - 40 % Microfiber, 60 % Cotton		
<b>HC 61</b> – 65 % Microfiber, 35 % Cotton		
<b>QD 31</b> – 100% Microfiber	<b>RM 10.90</b>	<b>RM 17.50</b>
<b>DF 69</b> – 100% Polyester		
<b>DF 64</b> - 100% Polyester		
<b>QD 36</b> – 100% Microfiber		
<b>QD 18</b> – 100% Microfiber		
<b>QD 21</b> - 100% Microfiber		

<p style="text-align: center;"><b><u>POLO SHIRT</u></b></p> <p><b>LC 12</b> - 60 % Cotton 40% Polyester</p> <p><b>NICE</b> – 100 % Cotton</p> <p><b>LC 13</b> - 60 % Cotton 40% Polyester</p> <p><b>LC 10</b> - 60 % Cotton 40% Polyester</p>	<p><b>RM 11.40</b></p>	<p><b>RM 18.30</b></p>
<p style="text-align: center;"><b><u>COTTON ROUNDNECK</u></b></p> <p><b>NICE</b>– 100 % COTTON</p> <p><b>IMMACULATE</b> – 100 % COTTON</p> <p><b>FOURSQUARE</b> – 100 % COTTON</p> <p><b>GILDAN</b> – 100 % COTTON</p> <p><b>ERZO</b> – 100 % COTTON</p> <p><b>BROTHERS</b> – 100 % COTTON</p>	<p><b>SHORT SLEEVE</b></p> <p><b>RM 5.60</b></p> <p><b>LONG SLEEVE</b></p> <p><b>RM 7.00</b></p>	<p><b>RM 9.00</b></p> <p><b>RM 11.50</b></p>

Table 3.1: List of Product Description

The price that has shown above is included printing 1 design (1 colour) A4 Size. Furthermore, these prices above are included postage to our outlet. We are selling the products according to the customer needs and wants. The price of the product and services design can be negotiating. For the printing design on t-shirt, the cost to print is only RM 1 per unit. However, any additional for the design and colour that will be request from customer, will be charge according to our price rate.

**b) Additional price for the any additional design and colour**

<b>Quantity of the product</b>	<b>A4</b>	<b>A3</b>	<b>A2</b>
1-2 Unit	RM 10.00	RM 20.00	RM 40.00
3-4 Unit	RM 10.00	RM 20.00	RM 40.00
5-10 Unit	RM 7.00	RM 15.00	RM 30.00
11-19 Unit	RM 5.00	RM 10.00	RM 20.00
20-29 Unit	RM 3.00	RM 6.00	RM 12.00
30-50 Unit	RM 1.50	RM 3.00	RM 6.00
51-150 Unit	RM 1.00	RM 2.00	RM 4.00
151-300 Unit	RM 0.70	RM 1.40	RM 2.80
301-700 Unit	RM 0.50	RM 0.80	RM 1.60
701-1000 Unit	RM 0.50	RM 0.80	RM 1.60
1001 unit and above	RM 0.50	RM 0.80	RM 1.60

Table 3.2: List of Additional Price (Design and Colour)

c) T-shirt size specification

This size specifically follows Asian standard measurement.



	SHIRT LENGTH		CHEST WIDTH		SLEEVE LENGTH	
SMALL	28.5"	(72 cm)	18"	(46 cm)	14.5"	(37 cm)
MEDIUM	29.5"	(75 cm)	20"	(51 cm)	16"	(40 cm)
LARGE	30.5"	(77 cm)	22"	(56 cm)	16.5"	(42 cm)
XL	31.5"	(80 cm)	24"	(61 cm)	17"	(43 cm)
XXL	32.5"	(83 cm)	25"	(64 cm)	18"	(46 cm)
3XL	34"	(86 cm)	27"	(69 cm)	18.5"	(47 cm)

Figure 3.1: EZ Printing standard t-shirt size measurement

d) T-Shirt Cotton 100%

Brand Immaculate



Brand ORENSPORT



Brand GILDAN



Brand FOURSQUARE



Figure 3.2: List brand for T-shirt Cotton

### e) Service Description

In SP PRINTING we are provide several services to the customer which is include design consultation, graphic designing, and delivery service to their place. For the consultation service, we are giving free consultation service regarding ideas for every product made, but they must proceed an ordering with us, otherwise it will be charged. For the design consultation, the customer can walk in into our outlet and directly edit their design. Furthermore, we have provided the readymade design to easier the customer make decision and getting an idea to printed in their product. The customers will receive the special service which is delivery service if they make an order more than 150 unit of product and stay in around Sungai Besi. However, they need to pay total amount before getting free delivery service.

### 3.2 TARGET MARKET

Target market is the specific group of customers that company aims to capture. Then, it has been identified as people with needs or wants that can be met with the products or services from this company. To ensure that our marketing effort full fill customers' need, wants and demand as well as bring profit, we in **EZ PRINTING** have identify and focus on selected group of customers. Overall, our main target market is the student around Sungai Besi. According to the latest information, there are 10 educational institutions which are:

- UNIVERISITI PERTAHANAN NASIONAL MALAYSIA (UPNM)
- INSTITUSI LATIHAN PERINDUSTRIAN KUALA LUMPUR (ILPKL)
- ASIA PACIFIC UNIVERSITY (APU)
- MALAYSIAN INSTITUTE OF RESTAURANT AND CULINARY
- YPC INTERNATIONAL COLLEGE
- IMPERIUM INTERNATIONAL COLLEGE
- MAKTAB PERGURUAN ILMU KHAS
- PORTMAN COLLEGE HERITAGE CAMPUS
- KOLEJ PENGURUSAN PERNIAGAAN KOTARAYA
- KOLEJ PROFESIONAL BAITULMAL KUALA LUMPUR

In addition, there are more than 10 public schools in area Sungai Besi. To survive as a printing service in this area, we think we can fully handle it. However, to ensure EZ PRINTING will keep growing, moving and success, we will continuously attract new customer through aggressively promotion and convert them to become our repeat paying customer.

Our main target group of customers is students, community club and working people. As all we know, the students are compulsory to organized and create the event throughout the semester. Thus, we will grab this opportunity to be their main supplier in printing services. Furthermore, we have realized that in this area, the community club is actively organized the activity, events and program that strongly contribute the demand on printing services. We see as an opportunity to become part of their event to promote our product and services and become their main supplier.

### **3.3 MARKET SIZE AND SALES FORECAST**

Market size refers to the total purchase of the target market. Estimating Market Size is an essential first step to calculate the Market Share of a business, and the company competitors. Then, the estimation can be used to estimate in forecasting sales throughout the year. The market size estimation is done in the form of units of sales (in ringgit). After conducting a survey, we studied and observed the total number of people is based on our market segments. For first segment is the student from educational institutions (A) and the second segment is the community club and residents' people (B) in Sungai Besi.

We estimate that 30% from total number of students in educational institutions will contribute to printing services and 15% from total number of resident area Sungai Besi, Selangor. Thus, we estimated only 10 % from total both Students and Resident to come and use our printing services.



**ILLUSTRATION FOR MARKET SEGMENT (PROSPECT)**

<b>EDUCATIONAL INSTITUTION</b>	<b>TOTAL NUMBER OF STUDENTS.</b>
UNIVERSITI PERTAHANAN NASIONAL MALAYSIA (UPNM)	3,500
INSTITUSI LATIHAN PERINDUSTRIAN KUALA LUMPUR (ILPKL)	13,000
ASIA PACIFIC UNIVERSITY (APU)	5,000
MALAYSIAN INSTITUTE OF RESTAURANT AND CULINARY	4,500
YPC INTERNATIONAL COLLEGE	1,300
IMPERIUM INTERNATIONAL COLLEGE	5,000
MAKTAB PERGURUAN ILMU KHAS	1,500
PORTMAN COLLEGE HERITAGE	1,200
KOLEJ PENGURUSAN PERNIAGAAN KOTARAYA	2000
KOLEJ PROFESIONAL BAITULMAL	1,500
<b>TOTAL</b>	<b><u>38,500</u></b>

Table 3.3: Total Prospect A

30% from total student 38,500 = 11,550. Total prospects A = 11,550 Person. Estimated 10% from total prospects A will use our printing services. Based on the research, we found that the population of people in Sungai Besi is 443,458 according to the Official Website Sungai Besi Municipal Council. Thus, Total prospects B = 443,458 Resident We estimate that only 15% from total resident in Sungai Besi will contribute to the printing services and we expect only 10% of targeted people from Student and residents around Sungai Besi would come to our outlet and to use our printing services.

Total 15 % from resident and Community Club: 66,518

Total Target Market: Total prospects A + Total Prospects B

11,550 + 66,518 = **78,068**

### **MARKET SIZE**

Market size is a total potential customer that is expected from the target market 78,068 x 10% = 7806 person. 7806 divides by 312 days equal to 25 persons. That means 25 persons will use our printing service through online or walk in into our outlet.

**MARKET SHARE (BEFORE)**

<b>Competitor</b>	<b>Estimate Market Size (%)</b>
PENGKALAN IMAN PRINTING	40
AFN CREATIVE PRINTING	30
LOCK PRINTING	20
SURIA PRINTING HOUSE	10

Table 3.4: Market Share (Before)

**MARKET SHARE (AFTER)**

<b>Competitor</b>	<b>Estimate Market Share (%)</b>
PENGKALAN IMAN PRINTING	40
AFN CREATIVE PRINTING	28
LOCK PRINTING	17
SURIA PRINTING HOUSE	10
EZ PRINTING	5

Table 3.5: Market Share (After)

## **FORECASTING SALES**

For the first years, we were estimated that the number of customers will come to use our services are around 25 persons per day and for the second year, we estimated that the total number of customers will increases by 3% from total number of customers. We assume that average a person can contribute to our outlet as much as RM100 per order and we estimated 8 different people will come to our outlet to make an order. Thus,

The first years of sales

RM100 x 25 people x 26 days = **RM65,000**

<i>Year</i>	<i>Month</i>	<i>Sales Forecast (RM)</i>	<i>Total</i>
1	January-December (12 Months)	65,000	<b>780,000</b>
2	January-December (12 Months)	Increment of 3%	<b>803,400</b>
3	January-December (12 Months)	Increment of 5%	<b>843,570</b>

Table 3.6: List of Forecasting Sales

\*We were estimated that for the second year, the sales were increases by 3% and the third year of sales, the sales were increases by 5% of sales from the second sales.

### **3.4 COMPETITORS**

Other businesses that provide the similar products, substitute or alternative products or services to the same target market is the definition of competitors. We had analyzed the strengths and weaknesses of our competitors in term of price, service, various business, customer awareness and quality of the product This analyzed had been made in order to compete together with them.

Nowadays, people have changed their trend of finding their printing solution from walk-in to physical shop to negotiation through media social and internet. With the existing of our business, it able to satisfy our customer because of the composition value offered by us. The table shows the name, strength and weaknesses of our competitors.

NAME OF COMPETITORS	STRENGTH	WEAKNESSES
PENGKALAN IMAN PRINTING	<ul style="list-style-type: none"> <li>• Well-known</li> <li>• Town area</li> <li>• Provide Various Services</li> </ul>	<ul style="list-style-type: none"> <li>• Expensive price</li> <li>• Slow service.</li> </ul>
AFN CREATIVE PRINTING	<ul style="list-style-type: none"> <li>• Strategic Place</li> <li>• Affordable price</li> </ul>	<ul style="list-style-type: none"> <li>• Limited choice of product brands</li> <li>• Lack of customer awareness</li> <li>• Has minimum order</li> </ul>
LOCK PRINTING	<ul style="list-style-type: none"> <li>• High Quality of the product and Services</li> <li>• Near the town.</li> </ul>	<ul style="list-style-type: none"> <li>• Expensive price.</li> <li>• Extra charge</li> </ul>
SURIA PRINTING HOUSE	<ul style="list-style-type: none"> <li>• Well – Known</li> <li>• Exclusive</li> </ul>	<ul style="list-style-type: none"> <li>• Expensive price</li> <li>• Limited Brand</li> <li>• Has Minimum order</li> </ul>
EZ PRINTING	<ul style="list-style-type: none"> <li>• High Quality of the Product</li> <li>• Affordable Price</li> </ul>	<ul style="list-style-type: none"> <li>• Non-Well Known</li> <li>• Lack of customer awareness</li> </ul>

Table 3.7: List of Competitors

### 3.5 MARKETING PERSONNEL SCHEDULE

Position and number of staff:

<b>Position</b>	<b>No. Of Staff</b>
Marketing Manager	1
<b>TOTAL</b>	<b>1</b>

Table 3.8: List of Marketing Personnel

Schedule of task and responsibilities:

<b>POSITION</b>	<b>MAIN TASKS AND RESPONSIBILITIES</b>
Marketing Manager	<ul style="list-style-type: none"> <li>• A marketing manager in charge of setting the company's marketing strategies, carrying out the marketing and promotional activities as well as managing staff.</li> <li>• The roles and responsibilities of a marketing manager vary by industry, organization and size of department.</li> <li>• A marketing manager responsible to reach a target of the sales every year.</li> </ul>

Table 3.9: List of Task and Responsibilities Marketing Manager

### 3.7 REMUNERATION SCHEDULE

<b>Position</b>	<b>Gross Monthly Salary (RM)</b>	<b>EPF (12%) (RM)</b>	<b>SOCSSO (1.75%) (RM)</b>	<b>Amount (RM)</b>
Marketing Manager	2300	276	35.42	1988.58

Table 3.10: List of Remuneration Schedule

### 3.8 MARKETING MIX

#### 1 Marketing Strategy

Marketing strategy, which is very important in order to attract customers, consist of performance of the business activities that direct the flow of product to the customers. The objective of a marketing strategy is to allow the company to carry out its mission effectively and also efficiently. EZ PRINTING business operates more on satisfying the needs of the customers. In this business, we are dealing with thousands of different opinions and expectations from all kinds of individual. We need to satisfy vary groups of people on beyond their needs and expectation.

In order to pursuit and compete with other competitors, we came out with a strong marketing tool plus cost effective tools on marketing such as social media and physical tools such as banner and flyers. In addition, we also made this proper and effective plan in order to gain confidence from both suppliers and the customer towards our quality of the product and services. However, in the business we need more alliances to support and back up our businesses. SP Printing has strategic alliances with FAC Printing. These alliances are valuable to us because they will allow the company to sharing the knowledge and resources of these firms with no additional cost to the business. The marketing strategy consists of four key variables, also known as the 4Ps of marketing. These four variables are product, price, place and promotion.

b) **Product Strategy**

For the product strategy, we are offering the product with the high quality which are the good material has been used and neat stitching. Furthermore, our product has many different brands for a single type of product. For example, we have six brands for T-shirt round neck such as Immaculate, Nice Apparel, Foursquare, Gildan, Oren sport and Erzo. With these various brands, it will attract more customers to visit our outlet.

c) **Price Strategy**

We are using price strategy as a main strategy in order gain market share and capture attention from our customer. For example, we offer coupon discount and lucky draw to the regular customer monthly to encourage them to repeat order and become a loyal to us. We also offer low price of our product (T-shirt, round neck) as low as starting price RM 9.00 including printed design per pieces. There are examples of our price.

Price for the T Shirt Round Neck and short Sleeve with the Printed Design A4 Size (1 colour)

Quantity (Unit)	Price (RM)
30 – 50	9.90
51-150	9.50
151-300	8.90
301-700	8.50
701-1000	7.90
1000 and above	7.50



d) **Promotion Strategy**

- **BANNER**

For the advertising, we will put the banner to promote our services around 10 - 20 kilometres from our outlet. There are 3 banners will be uses.



Figure 3.3: Banner of T-Shirt Printing

- **FLYERS**

We will use the flyers and start to distribute to the community and institution a month before opening our outlet. Thus, the information about our service will reach to the potential customer earlier.

- **PROMOTION**

We will use all type of online application and social media such as Facebook, Instagram and What apps to promote our outlet. This will be advantages to us because all this social media will not contribute to the marketing cost.



Figure 3.4: Promotion Poster

- **BUSINESS CARD**

A business card is an essential item for a business. They serve the same purpose as an identity card but for a company. It shows that the business exists. We designed a business card for our business to fulfill those criteria.



Figure 3.5: Company Business Card

- **SOCIAL MEDIA**

For the Facebook, we will create the account and pages to promote our product and services and update any special promotion to encourage more customers to visit our outlet. In addition, we will organize contest to promote and introduce our services to all Facebook users. We also create Instagram account to inform the people any update, promotion news and events about our services. To the winner of our contest, their picture will be update in application Instagram to show our gratitude and appreciation to them.

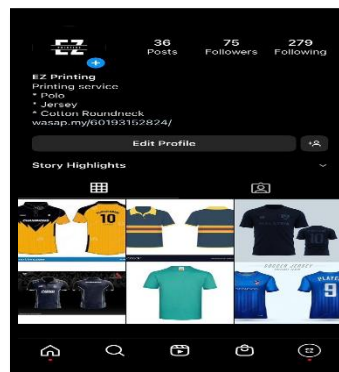


Figure 3.6: EZ Printing Instagram Account

### 3.9 MARKETING BUDGET

ITEM	PRICE PER UNIT (RM)	UNIT REQUIRED	FIXED ASSET EXPENSES (RM)	MONTHLY EXPENSES (RM)	OTHERS EXPENSES (RM)	TOTAL (RM)
FLYERS	0.20	300			60	60
BANNER	120	3			360	360
GIFT CONTEST	9.00	1		9		9
TRANSPORT COST	400	1		400		400
CAR	6000		6000			6000
ROADTAX	350				350	350
BUSINESS CARD	0.20	300			60	60
<b>TOTAL</b>			<b>6000</b>	<b>409</b>	<b>830</b>	<b><u>7239</u></b>

Table 3.10: List of Marketing Budget

**CHAPTER 4:**  
**OPERATION PLAN**

## CHAPTER 4: OPERATIONAL PLAN

### 4.1 OPERATIONS OBJECTIVE

Operational plan is an essential and important aspect in order to set up a particular business. An accurate and adequate operational plan involves planning, implementing and controlling the quality of the EZ Printing services and products. The operational plan needs concentration and total focus so that our business will produce high quality products and satisfy customers needed. The main objective of this business is to satisfy customers needed and to achieve maximum profits with the lowest possible costs. In the operation planning, we will specify every step that involves starting with customer ordering the product until they get the product.

### 4.2 PROCESS PLANNING

At the EZ PRINTING, we are here to sell the product and services to the customer through online and the store (offline). Through online, EZ PRINTING will update the latest information such as latest design in clothing industry, the suitable material for specific activities and the popular trend during that time. Furthermore, we will upload all the latest design in our social media such as Website, Facebook, Instagram and WhatsApp's status. So that, our customer can review all the design through online without need to come to our outlet. Moreover, they can make an order through online by contact us through WhatsApp's and add further detail and make improvement to their design what they already have in their minds. At the physical store, the customer can visit and discuss and get a consultation regarding to their design and suit their event or program that they will make. In addition, they also can feel the material of the t-shirt of different brand.

### 4.3 OPERATIONAL LAYOUT

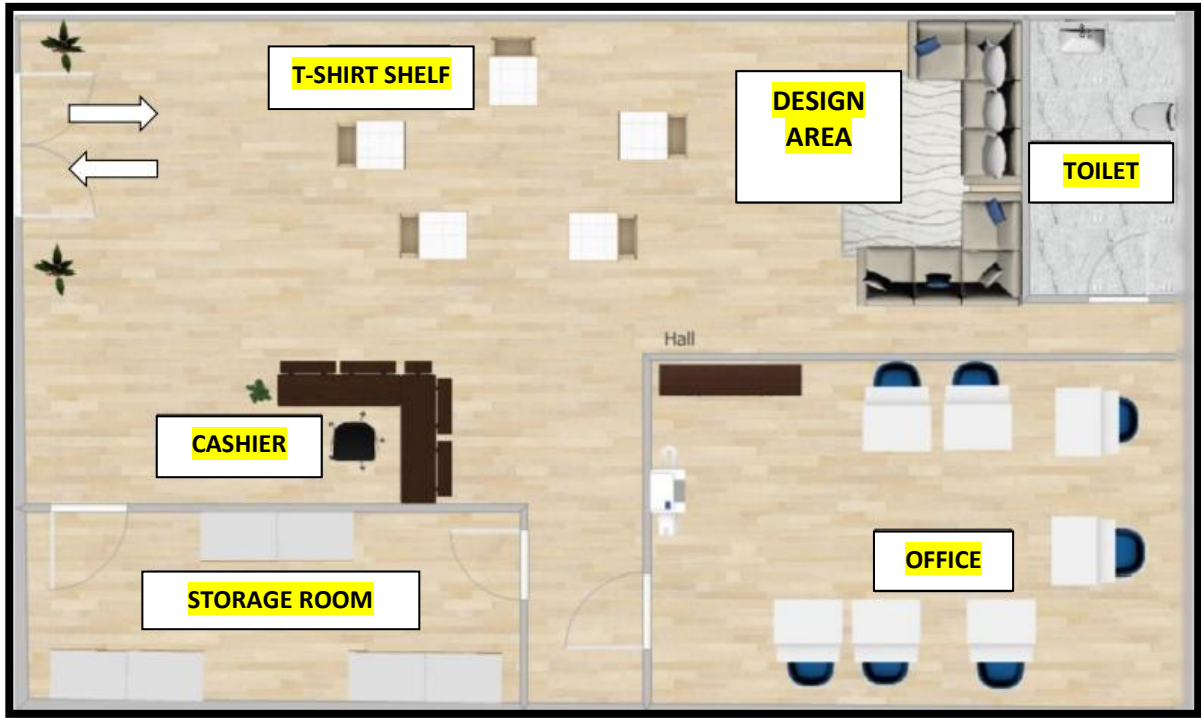
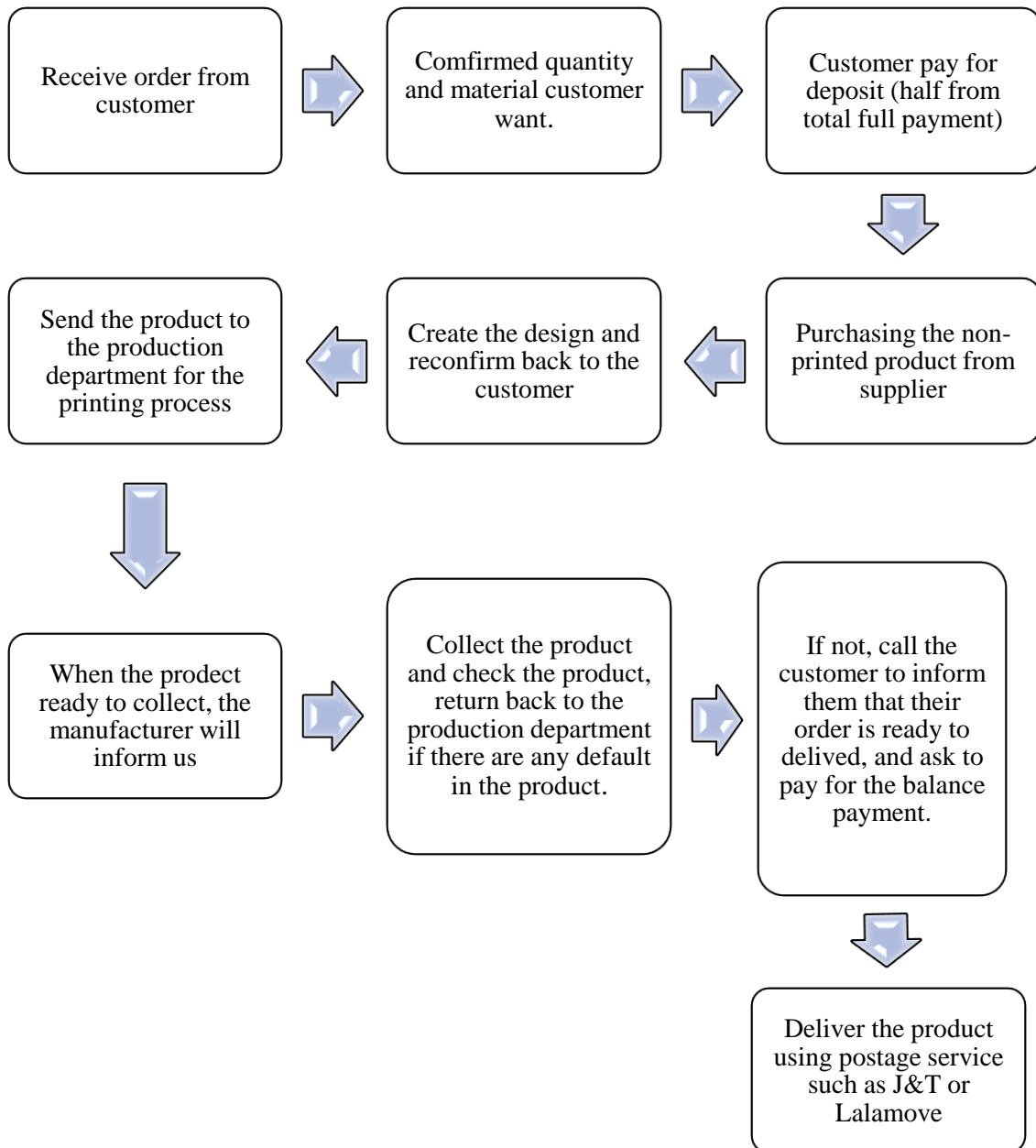


Figure 4.1: Office Layout

#### 4.4 PRODUCTION PLANNING

Flow chart for the production and processing the ordering product from customer.



## 4.5 CAPACITY PLANNING

INFORMATION	CALCULATION
Total workdays	26 days
Number of customers in a month	650 customer/month
Daily customers	$\frac{650}{26} = \mathbf{25 \text{ customer per day}}$
No. of population in location selected (Sungai Besi, Kuala Lumpur)	481,958
Total prospects	78,068
Sales forecast monthly	RM10 x 10PCS x 650units = <b>RM65,000</b>
Sales forecast yearly	RM65,000 x 12months = <b>RM780,000</b>
Market size	(78,068 x RM100) = <b>RM7,806,800per year</b>

Table 4.1: List of Capacity Planning



## 4.6 MATERIAL REQUIREMENT PLANNING

Items	Price PerUnit	Unit Required	Total Cost (Rm)
Sublimation Ink Cynk (100ml)	4 PCS / RM 240 1 PCS / RM 60	8	480.00
Sublimation Paper	100 PCS / RM 50 1 PCS / RM 2	300	600.00
Plastic Cover	0.02 PCS	800	16.00
A4 Paper (80 GSM)	1REAM (500 PCS) / RM14	4	56.00
Dark Paper	10 PCS / RM50 1 PCS / RM 5	20	100.00
T- ShirtCotton (Short Sleeve)	RM 5.60 / 1 PCS	2 Unit X 26 Day = 52 unit + 30(Extra) = 82 unit	548.80
T - Shirt Cotton (Long sleeve)	RM 7.00 / 1 PCS	2 Unit x 26 Day = 52 unit + 20(Extra) = 72 unit	504.00

Jersey	RM 10.90 / 1 PCS	3 Unit X 26 Day = 78 unit + 30(Extra)  = 98 unit	1068.20
T-shirt Polo	RM 11.40 / 1 PCS	2 Unit X 26 Day = 52 unit + 15(Extra)  = 67 Unit	763.80
Printing Services (Production)	RM 1.00 / 1PCS	208 Unit	208.00
<b>TOTAL</b>			<b><u>RM 4344,80</u></b>

Table 4.2: List of Material Equipment Planning

#### 4.7 MACHINE & EQUIPMENT PLANNING

Item	Price Per Unit (RM)	Unit Required	Total Cost (RM)
Operation Table	250.0	2	500.00
Heat Press Machine (HP3802)	2150.0	2	4300.00
Computer	1500.0	1	1500.00
Hanger	0.50	50	25.00
Printer Epson (L110)	400.00	2	800.00
Padfone Mini (LTE) Tablet	600.0	2	1200.00
<b>TOTAL (RM)</b>			<b><u>8,325.00</u></b>

Table 4.3: List of Machine and Equipment Planning

## 4.8 LIST OF SUPPLIERS

No.	Machine / Equipment	Address Supplier	Contact No
1	Plastic Cover Transparent	Rs Peak Trading 65, Jalan Belabas Kepong Baru, 52100 Kuala Lumpur, Malaysia.	+6014-926 8682
2	Computer (Desktop)	Brightstar Computer Sdn Bhd (921893-M) Lot 2. 46. 02, 168, Bukit Bintang St, Bukit Bintang, 55100 Kuala Lumpur, Federal Territory of Kuala Lumpur	011-1630 4235
3	Padfone Mini (LTE) Tablet		
4	A4 Paper (80 GSM)		
5	Operation Table	Menara 1, Strata Office No. 3, Jalan Bangsar, KL Eco City 59200 Kuala Lumpur, Malaysia	603-8943 5311
6	Hanger	My Home Trading Sdn. Bhd.A-0-5, Tiara Court, 4, Jalan 1/18c, Off Jalan Ipoh, Batu 5 1/2, 51200 Kuala Lumpur, Malaysia.	+60126636950

7	Jersey / T-ShirtPolo / Collar	Kenanga WholesaleCity Sdn. Bhd.8-01, Kompleks Kenanga Wholesale City, No.2, Jalan Gelugor,55200 Kuala Lumpur	03 - 33789908
8	T-Shirt Cotton		
11	Dark Paper	Usahawan.Com Sdn Bhd No 8-48 G, Blok 8, Ground Floor, Jalan Pahat H, 15/H Dataran Otomobil, Seksyen 15, 40200 Shah Alam Selangor	03-55235089
12	Heat Press Machine (HP3802)		
13	SublimationPaper		
14	Sublimation Ink Cymk (100ML)		
15	Printer Epson		

Table 4.4: List of Suppliers

## 4.9 LOCATION



Figure 4.2: Business Location

Jalan Tasik Utama 10, Sungai Besi, Kuala Lumpur, 57000, Federal Territory of Kuala Lumpur. The location for EZ PRINTING is strategically located in the middle of the city and near the neighbourhood area. It is placing in between other shops.

## 4.10 BUSINESS & OPERATION HOURS

In order to increase our sales and to let people aware our existent, we need to open our outlet more often. Furthermore, in Kuala Lumpur, the public holiday is on Saturday and Sunday so that the customers will mostly make their order and visit our outlet on weekend. Due to that reason, EZ PRINTING will be open on weekend and only close on Wednesday to welcome our customer come and visit our outlet on their weekend. If our customer wants to collect their product after making an order, they need to inform to our staff early before they come. Our staffs will double check their product that has been order before they come.

<b>Operation / Business Hours</b>	Monday, Tuesday, Thursday: (10:00 am – 6:00 pm) Friday, Saturday, Sunday: (9:30 am – 8:30 pm)
<b>Hotline No.</b>	Every day: 24 hours (Online / WhatsApp's Application only)
<b>Outlet Closed</b>	Every Wednesday

Table 4.5: Operation Business Hours

#### 4.11 OPERATION PERSONAL SCHEDULE

Position and number of staff:

Position	Number of Staff
Operation Manager	1
<b>Total</b>	<b>1</b>

Table 4.6: List of Personnel Schedule

Schedule of tasks and responsibilities:

Position	Main Task / Responsibilities
Operation Manager (Muhammad Hakimi Bin Hamsah)	<ul style="list-style-type: none"> <li>• Manage company's growth and success in services provided.</li> <li>• Coordinates printing activities that affect operational decisions and services business requirements.</li> <li>• Responsible for the production, procurement and planning of daily operations</li> </ul>

Table 4.7: Schedule of Task and Responsibilities

#### 4.12 REMUNERATION SCHEDULE

Position	Gross Monthly Salary (RM)	EPF (12%) (RM)	SOCSSO (1.75%) (RM)	Amount (RM)
Operation Manager	2300	276	35.42	1988.58

Table 4.8: List of Remuneration Schedule

### 4.13 PERMITS/ LICENSES REQUIREMENT

In order to start a business in Malaysia, we must first obtain a valid business licence. Licenses, registrations, permit, and approvals are all important. The Pihak Berkuasa Melesen (PBM) can issue a business licence based on the location and type of business. Our EZ PRINTING must comply with some form of licencing before it can lawfully begin functioning, which could be a general licence, an industry/sector specific licence, or an activity specific licence.



Items	Types	Remark	Logo
Premise/Signboard	License	Majlis Bandaraya Kuala Lumpur	
Employee's Provident Fund	Regulation	Kumpulan Wang Simpanan Pekerja (KWSP)	

Table 4.9: List of Licenses Requirement



## 1) **General Licenses**

General licenses shall be applicable to start a business in Malaysia. Businesses in Malaysia are required to apply business premise and signboard licenses from the respective State Authorities. The requirements for the application may vary according to local authority.

### List of general licenses:

- Company Registration
- Company and Employees Income Tax Registration
- Employees Provident Fund
- Business Premise Licenses and Signboard Licenses

## 2) **Activity-Specific Licenses**

Activity-specific licenses are licenses that regulate particular activities and can be applicable to one or more industries and sectors. It requires investor to comply with sets of specific guidelines to protect the interest of the customers, employment, safety of workers, environment and public.

### List of activity-specific licenses:

- Approval of Expatriate Post (foreigner workers)
- Sales Tax License

## 4.14 OPERATION BUDGET

<b>Item</b>	<b>Fixed Assets (RM)</b>	<b>Monthly Expenses (RM)</b>	<b>Other Expenses (RM)</b>	<b>TOTAL</b>
Runner		300		300
Machine AndEquipment	8,325.00			8,325.00
Utilities		450		450
Purchase OfStock		4344.80		4344.80
Rental		1,800.00		1,800.00
Maintenance			100	100
<b>TOTAL</b>	<b>8,325.00</b>	<b>6,894.80</b>	<b>100</b>	<b><u>15,319.80</u></b>

Table 4.10: List of Operation Budget

**CHAPTER 5:**  
**FINANCIAL PLAN**

## 5.0 FINANCIAL PLANNING

Financial planning plays a very crucial role for the whole business plan. Without it, entrepreneurs would not be able to forecast and plan their business thoroughly. Financial plan facilitates the company to visualize the short and long-term financial requirements in running a new business. It also shows how the requirements are going to be financed (using internal and external resources). Financial plan also includes projection of the financial statement such as cash flow, profit and loss, balance sheet and some financial analysis in order to determine the viability of the proposed business.

The information of financial plan is a gathered input from the administrative budget, marketing, and operation budget where in the financial, working paper, schedule and financial plan must have the statements below:

- Project implementation cost
- Sources of financing
- Pro-forma cash flow statement
- Pro-forma income statement
- Pro-forma balance sheet

### Importance of Financial Plan

- To determine the amount of money to be invested of project cost.
- To identify and propose the relevant sources of fund.
- To ensure that the initial capital is sufficient.
- To appraise the viability before actual investment is committed.
- As a guideline for implementation

## 5.1 SOURCES OF FINANCE

Member of the partnership contribute the capital is RM 15,000 each. Therefore, capital contributed amounted to RM 60,000

NAME	PERCENT%	RM
MUHAMMAD LUQMAN BIN MOHD SUHARDI	25	15,000
MUHAMMAD HAKIMI BIN HAMSAH	25	15,000
AHMAD DANIEL HAIQAL BIN ZAHID	25	15,000
MUHAMMAD HIZAMI BIN RAHMAN	25	15,000
<b>TOTAL</b>	<b>100</b>	<b>60,000</b>

## 5.2 DEPARTMENT BUDGET

<b>ADMINISTRATIVE BUDGET</b>				
<b>Particulars</b>	<b>Fixed Assets</b>	<b>Monthly Exp.</b>	<b>Others</b>	<b>Total</b>
<b><i>Fixed Assets</i></b>				
Land & Building	-			-
Office Equipments and Supplies	4,500			4,500
Office Furnitures and Fittings	4,730			4,730
Premises Renovation	10,000			10,000
	-			-
<b><i>Working Capital</i></b>				
Salaries, EPF, Socso		2,300		2,300
Utilities		450		450
Rental		1,800		1,800
		-		-
		-		-
		-		-
		-		-
<b><i>Pre-Operations &amp; Other Expenditure</i></b>				
Other Expenditure			-	
Deposit (rent, utilities, etc.)			420	420
Business Registration & Licences			240	240
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			2,000	2,000
<b>Total</b>	<b>19,230</b>	<b>4,550</b>	<b>2,660</b>	<b>26,440</b>

### MARKETING BUDGET

Particulars	Fixed Assets	Monthly Exp.	Others	Total
<b>Fixed Assets</b>				
Car	6,000			6,000
	-			-
	-			-
	-			-
<b>Working Capital</b>				
Gift Contest		9		9
Transportation Cost		400		400
Salaries, EPF, Socso		2,300		2,300
		-		-
		-		-
		-		-
		-		-
<b>Pre-Operations &amp; Other Expenditure</b>				
Other Expenditure			-	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			350	350
Other Pre-Operations Expenditure			700	700
<b>Total</b>	<b>6,000</b>	<b>2,709</b>	<b>1,050</b>	<b>9,759</b>

<b>OPERATIONS BUDGET</b>				
<b>Particulars</b>	<b>Fixed Assets</b>	<b>Monthly Exp.</b>	<b>Others</b>	<b>Total</b>
<b><i>Fixed Assets</i></b>				
Machines and Equipment	8325			8,325
				-
				-
				-
<b><i>Working Capital</i></b>				
Raw Materials & Packaging		5,283		5,283
Carriage Inward & Duty		300		300
Salaries, EPF & SOCSO		2,300		2,300
		-		-
		-		-
		-		-
		-		-
<b><i>Pre-Operations &amp; Other Expenditure</i></b>				
Other Expenditure			100	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
<b>Total</b>	<b>8,325</b>	<b>7,883</b>	<b>100</b>	<b>16,208</b>



## 5.3 TABLE OF DEPRECIATION

<b>Fixed Asset</b>		<b>Office Equipments and Supplies</b>	
<b>Cost (RM)</b>		<b>4,500</b>	
<b>Method</b>		<b>Straight Line</b>	
<b>Economic Life (yrs)</b>		<b>5</b>	
<i>Year</i>	<i>Annual Depreciation</i>	<i>Accumulated Depreciation</i>	<i>Book Value</i>
	-	-	4,500
1	900	900	3,600
2	900	1,800	2,700
3	900	2,700	1,800
4	900	3,600	900
5	900	4,500	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

<b>Fixed Asset</b>		<b>Office Furnitures and Fittings</b>	
<b>Cost (RM)</b>		<b>4,730</b>	
<b>Method</b>		<b>Straight Line</b>	
<b>Economic Life (yrs)</b>		<b>5</b>	
<i>Year</i>	<i>Annual Depreciation</i>	<i>Accumulated Depreciation</i>	<i>Book Value</i>
	-	-	4,730
1	946	946	3,784
2	946	1,892	2,838
3	946	2,838	1,892
4	946	3,784	946
5	946	4,730	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

<b>Fixed Asset</b>		<b>Premises Renovation</b>	
<b>Cost (RM)</b>		<b>10,000</b>	
<b>Method</b>		<b>Straight Line</b>	
<b>Economic Life (yrs)</b>		<b>5</b>	
<i>Year</i>	<i>Annual Depreciation</i>	<i>Accumulated Depreciation</i>	<i>Book Value</i>
	-	-	10,000
1	2,000	2,000	8,000
2	2,000	4,000	6,000
3	2,000	6,000	4,000
4	2,000	8,000	2,000
5	2,000	10,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

<b>Fixed Asset</b>		<b>Machines and Equipment</b>	
<b>Cost (RM)</b>		<b>8,325</b>	
<b>Method</b>		<b>Straight Line</b>	
<b>Economic Life (yrs)</b>		<b>5</b>	
<i>Year</i>	<i>Annual Depreciation</i>	<i>Accumulated Depreciation</i>	<i>Book Value</i>
	-	-	8,325
1	1,665	1,665	6,660
2	1,665	3,330	4,995
3	1,665	4,995	3,330
4	1,665	6,660	1,665
5	1,665	8,325	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

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

## 5.4 PROJECT IMPLEMENTATION COST

EZ PRINTING						
PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE						
Project Implementation Cost			Sources of Finance			
Requirements		Cost	Loan	Hire-Purchase	Own Contribution	
					Cash	Existing F. Assets
<b>Fixed Assets</b>						
Land & Building						
Office Equipments and Supplies		4,500			4,500	
Office Furnitures and Fittings		4,730			4,730	
Premises Renovation		10,000			10,000	
Car		6,000			6,000	
Machines and Equipment		8,325			8,325	
<b>Working Capital</b> 1 months						
Administrative		4,550			4,550	
Marketing		2,709			2,709	
Operations		7,883			7,883	
<b>Pre-Operations &amp; Other Expenditure</b>		3,810			3,810	
<b>Contingencies</b> 10%		5,251	0		5,251	
<b>TOTAL</b>		<b>57,758</b>	<b>0</b>		<b>57,758</b>	

## 5.5 PRO FORMA CASH FLOW

MONTH	Pre-Operations	1	2	3	4	5	6
<b>CASH INFLOW</b>							
Capital (Cash)	57,758						
Loan	0						
Cash Sales		65,000	65,000	65,000	65,000	65,000	65,000
Collection of Accounts Receivable							
<b>TOTAL CASH INFLOW</b>	<b>57,758</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
<b>CASH OUTFLOW</b>							
<b>Administrative Expenditure</b>							
Salaries, EPF, Socso		2,300	2,300	2,300	2,300	2,300	2,300
Utilities		450	450	450	450	450	450
Rental		1,800	1,800	1,800	1,800	1,800	1,800
<b>Marketing Expenditure</b>							
Gift Contest		9	9	9	9	9	9
Transportation Cost		400	400	400	400	400	400
Salaries, EPF, Socso		2,300	2,300	2,300	2,300	2,300	2,300
<b>Operations Expenditure</b>							
Cash Purchase		5,283	5,283	5,283	5,283	5,283	5,283
Payment of Account Payable							
Carriage Inward & Duty		300	300	300	300	300	300
Salaries, EPF & SOCSO		2,300	2,300	2,300	2,300	2,300	2,300
<b>Other Expenditure</b>							
<b>Pre-Operations</b>		100					
Deposit (rent, utilities, etc.)	420						
Business Registration & Licences	240						
Insurance & Road Tax for Motor Vehicle	350						
Other Pre-Operations Expenditure	2,700						
<b>Fixed Assets</b>							
Purchase of Fixed Assets - Land & Building							
Purchase of Fixed Assets - Others	33,555						
Hire-Purchase Down Payment							
<b>Hire-Purchase Repayment:</b>							
Principal							
Interest							
<b>Loan Repayment:</b>							
Principal		0	0	0	0	0	0
Interest		0	0	0	0	0	0
Tax Payable							
<b>TOTAL CASH OUTFLOW</b>	<b>37,265</b>	<b>15,242</b>	<b>15,142</b>	<b>15,142</b>	<b>15,142</b>	<b>15,142</b>	<b>15,142</b>
<b>CASH SURPLUS (DEFICIT)</b>	<b>20,493</b>	<b>49,758</b>	<b>49,858</b>	<b>49,858</b>	<b>49,858</b>	<b>49,858</b>	<b>49,858</b>
<b>BEGINNING CASH BALANCE</b>		<b>20,493</b>	<b>70,251</b>	<b>120,109</b>	<b>169,967</b>	<b>219,825</b>	<b>269,683</b>
<b>ENDING CASH BALANCE</b>	<b>20,493</b>	<b>70,251</b>	<b>120,109</b>	<b>169,967</b>	<b>219,825</b>	<b>269,683</b>	<b>319,541</b>

7	8	9	10	11	12	TOTAL YR 1	YEAR 2	YEAR 3
						57,758		
65,000	65,000	65,000	65,000	65,000	65,000	780,000	803,400	843,570
<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>837,758</b>	<b>803,400</b>	<b>843,570</b>
2,300	2,300	2,300	2,300	2,300	2,300	27,600	28,980	30,429
450	450	450	450	450	450	5,400	5,670	5,954
1,800	1,800	1,800	1,800	1,800	1,800	21,600	22,680	23,814
9	9	9	9	9	9	108	113	119
400	400	400	400	400	400	4,800	5,040	5,292
2,300	2,300	2,300	2,300	2,300	2,300	27,600	28,980	30,429
5,283	5,283	5,283	5,283	5,283	5,283	63,396	65,298	68,562
300	300	300	300	300	300	3,600	3,780	3,969
2,300	2,300	2,300	2,300	2,300	2,300	27,600	28,980	30,429
						100	105	110
						420		
						240		
						350	350	350
						2,700		
						33,555		
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<b>15,142</b>	<b>15,142</b>	<b>15,142</b>	<b>15,142</b>	<b>15,142</b>	<b>15,142</b>	<b>219,069</b>	<b>189,976</b>	<b>199,457</b>
<b>49,858</b>	<b>49,858</b>	<b>49,858</b>	<b>49,858</b>	<b>49,858</b>	<b>49,858</b>	<b>618,689</b>	<b>613,424</b>	<b>644,113</b>
<b>319,541</b>	<b>369,399</b>	<b>419,257</b>	<b>469,115</b>	<b>518,973</b>	<b>568,831</b>		<b>618,689</b>	<b>1,232,112</b>
<b>369,399</b>	<b>419,257</b>	<b>469,115</b>	<b>518,973</b>	<b>568,831</b>	<b>618,689</b>	<b>618,689</b>	<b>1,232,112</b>	<b>1,876,225</b>

## 5.6 INCOME STATEMENT

<b>EZ PRINTING PRO-FORMA INCOME STATEMENT</b>			
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
<b>Sales</b>	<b>780,000</b>	<b>803,400</b>	<b>843,570</b>
<b>Less: Cost of Sales</b>			
Opening stock			
Purchases	63,396	65,298	68,562
less: Ending Stock			
Carriage Inward & Duty	3,600	3,780	3,969
<b>Gross Profit</b>			
<b>Less: Expenditure</b>			
Administrative Expenditure	54,600	57,330	60,197
Marketing Expenditure	32,508	34,133	35,840
Other Expenditure	100	105	110
Business Registration & Licences	240		
Insurance & Road Tax for Motor Vehicle	350	350	350
Other Pre-Operations Expenditure	2,700		
Interest on Hire-Purchase			
Interest on Loan	0	0	0
Depreciation of Fixed Assets	6,711	6,711	6,711
Operations Expenditure	27,600	28,980	30,429
<b>Total Expenditure</b>	<b>191,805</b>	<b>196,687</b>	<b>206,168</b>
<b>Net Profit Before Tax</b>	<b>588,195</b>	<b>606,713</b>	<b>637,402</b>
<b>Tax</b>			
<b>Net Profit After Tax</b>	<b>588,195</b>	<b>606,713</b>	<b>637,402</b>
<b>Accumulated Net Profit</b>	<b>588,195</b>	<b>1,194,908</b>	<b>1,832,310</b>

## 5.7 BALANCE SHEET PRO FORMA

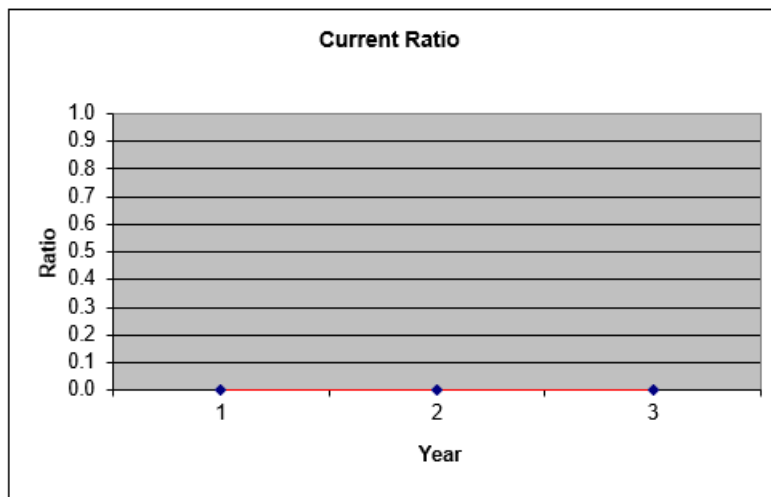
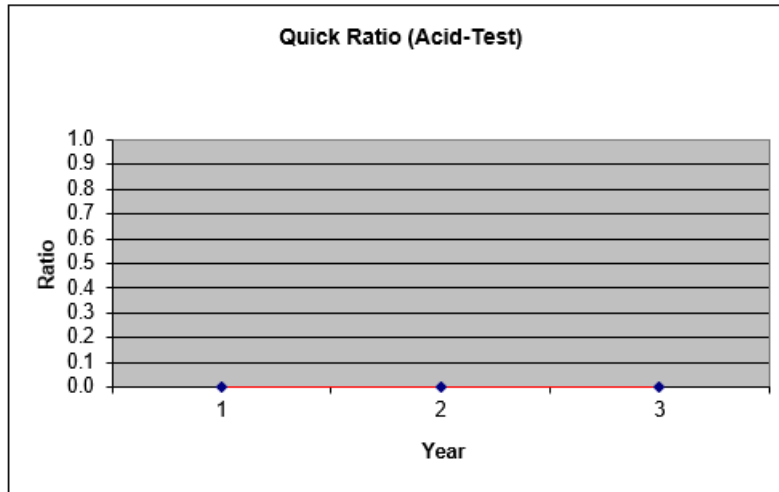
<b>EZ PRINTING PRO-FORMA BALANCE SHEET</b>			
	Year 1	Year 2	Year 3
<b>ASSETS</b>			
<b>Fixed Assets (Book Value)</b>			
Land & Building			
Office Equipments and Supplies	3,600	2,700	1,800
Office Furnitures and Fittings	3,784	2,838	1,892
Premises Renovation	8,000	6,000	4,000
Car	4,800	3,600	2,400
Machines and Equipment	6,660	4,995	3,330
	26,844	20,133	13,422
<b>Current Assets</b>			
Stock of Raw Materials	0	0	0
Stock of Finished Goods	0	0	0
Accounts Receivable			
Cash Balance	618,689	1,232,112	1,876,225
	618,689	1,232,112	1,876,225
<b>Other Assets</b>			
Deposit	420	420	420
<b>TOTAL ASSETS</b>	<b>645,953</b>	<b>1,252,665</b>	<b>1,890,067</b>
<b>Owners' Equity</b>			
Capital	57,758	57,758	57,758
Accumulated Profit	588,195	1,194,908	1,832,310
	645,952	1,252,665	1,890,067
<b>Long Term Liabilities</b>			
Loan Balance	0	0	0
Hire-Purchase Balance			
	0	0	0
<b>Current Liabilities</b>			
Accounts Payable			
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>645,953</b>	<b>1,252,665</b>	<b>1,890,067</b>

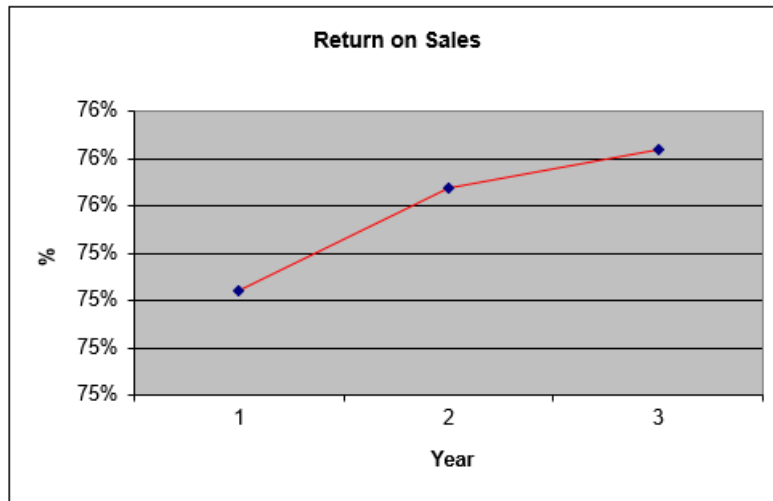
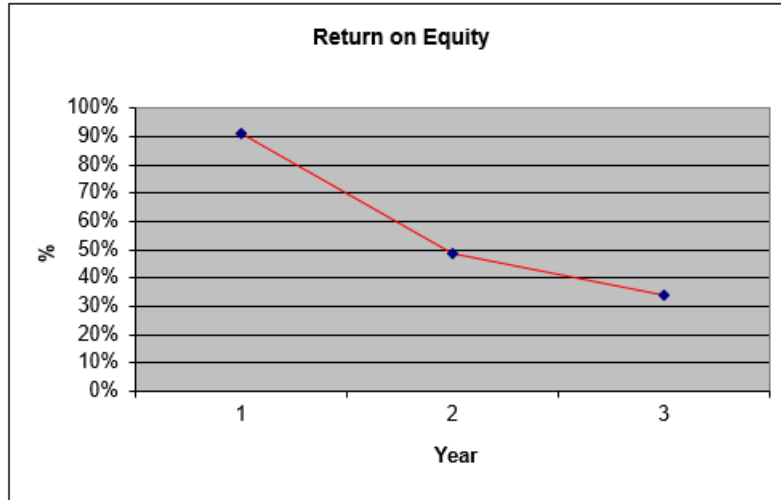
## 5.8 FINANCIAL RATIO ANALYSIS

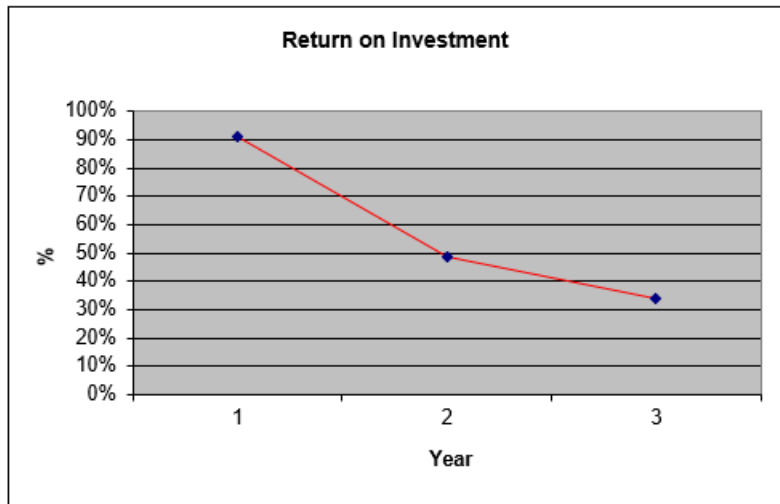
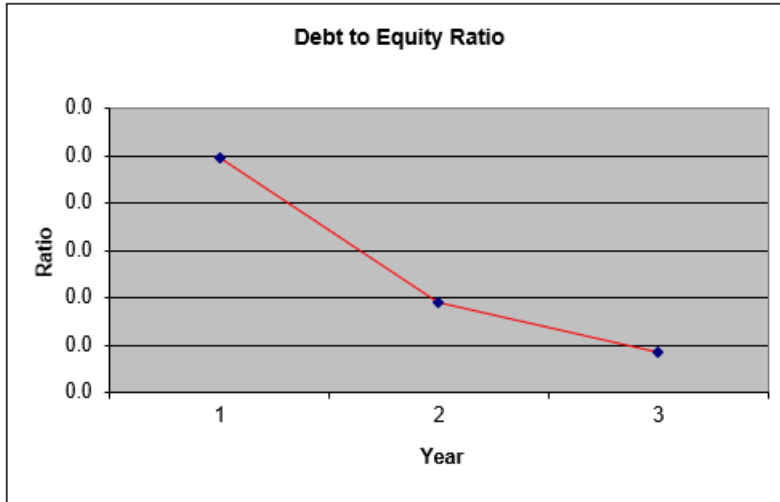
<b>EZ PRINTING FINANCIAL PERFORMANCE</b>			
	Year 1	Year 2	Year 3
<b><u>PROFITABILITY</u></b>			
Sales	780,000	803,400	843,570
Gross Profit			
Profit Before Tax	588,195	606,713	637,402
Profit After Tax	588,195	606,713	637,402
Accumulated Profit	588,195	1,194,908	1,832,310
<b><u>LIQUIDITY</u></b>			
Total Cash Inflow	837,758	803,400	843,570
Total Cash Outflow	219,069	189,976	199,457
Surplus (Deficit)	618,689	613,424	644,113
Accumulated Cash	618,689	1,232,112	1,876,225
<b><u>SAFETY</u></b>			
Owners' Equity	645,952	1,252,665	1,890,067
Fixed Assets	26,844	20,133	13,422
Current Assets	618,689	1,232,112	1,876,225
Long Term Liabilities	0	0	0
Current Liabilities	0	0	0
<b><u>FINANCIAL RATIOS</u></b>			
<b><i>Profitability</i></b>			
Return on Sales	75%	76%	76%
Return on Equity	91%	48%	34%
Return on Investment	91%	48%	34%
<b><i>Liquidity</i></b>			
Current Ratio	#DIV/0!	#DIV/0!	#DIV/0!
Quick Ratio (Acid Test)	#DIV/0!	#DIV/0!	#DIV/0!
<b><i>Safety</i></b>			
Debt to Equity Ratio	0.0	0.0	0.0
<b><u>BREAK-EVEN ANALYSIS</u></b>			
Break-Even Point (Sales)	109,618	111,355	116,538
Break-Even Point (%)	14%	14%	14%



## 5.9 FINANCIAL RATIO







## 6.0 CONCLUSION

To summarise, EZ Printing is a business dedicated to providing the finest and highest-quality printing product available on the worldwide market. We make a determined effort to provide services of the highest quality that are tailored to our customers' interests, tastes, and needs. All our company's departments, including administration, marketing, operations, and finance, have contributed to the development of a comprehensive, systematic business plan that will assist us in achieving our long-term objectives. We are sure that with this complete business plan, EZ Printing will be the most lucrative and well-known company in the world of business, particularly among fashion industry rivals. We are certain that our business endeavour will produce and maintain a consistent rate of return-on-investment year after year. In the future, employee productivity will increase because of structured management and management's care for our employees. We conduct inspections to gather information about this company to build a solid system and accomplish our own objectives in order to compete with other companies in this industry. With effective administration and the best services, our company will generate greater profit in sales. Additionally, efficient financial management will assist our company in effectively operating the business and generating the greatest likelihood. Using the financial information statement, we can assess the potential of participation in the company's operations. We may presume that our business has the potential to produce more income in the long run. Even though we are new to this sector, we believe that our firm will remain unified and that our company will grow to be the largest and strongest Bumiputera enterprise. However, our firm will begin to focus on its business methods, especially marketing, in order to ensure that it is well-known among its customers.

**PARTNERSHIP**  
**AGREEMENT**

## PARTNERSHIP AGREEMENT

All partners of EZ Printing agree to sign the partnership agreement on 25th January 2022 and witnessed by a lawyer from Yvone How at the lawyer's firm, C-5-8, Plaza Mont Kiara, 2, Jalan Kiara, Mont Kiara, 50480 Kuala Lumpur, Malaysia.

Below is the partnership of EZ PRINTING:

NAME	IC NUMBER
MUHAMMAD LUQMAN BIN SUHARDI	950828-06-0117
MUHAMMAD HIZAMI BIN RAHMAN	950512-01-0703
MUHAMMAD HAKIMI BIN HAMSAH	951102-01-0107
AHMAD DANIEL HAIQAL BIN ZAHID	950718-10-1037

### 1. Partnership Name and Purpose

The partners agree to form a partnership under the EZ PRINTING Partnership name. This partnership will be forever in accordance with the laws of the State of Petaling Jaya. The Partnership has been formed on the terms and conditions set below to engage in any other activities as may be necessary.

### 2. Business Form

Four partners under The Partnership Act Registered 1961 (Amendment 1974) establish CREATIVELAB.PRINTING. Business operation and administration will be based on the Business Registration Act 1956 (revised 1978) and the business carry on the Partnership.

### 3. Business Location

Jalan Tasik Utama 10, Sungai Besi, Kuala Lumpur, 57000, Federal Territory of Kuala Lumpur

## 4. The business will begin:

EZ PRINTING will begin its operation on 1<sup>st</sup> January 2023.

## 5. Partner's Capital Contributions

<b>NAME</b>	<b>RM</b>
MUHAMMAD LUQMAN BIN SUHARDI	15,000
MUHAMMAD HIZAMI BIN RAHMAN	15,000
MUHAMMAD HAKIMI BIN HAMSAH	15,000
AHMAD DANIEL HAIQAL BIN ZAHID	15,000

## 6. Profit and Losses

The net profits and losses of the business will be divided based on the contribution.

## 7. Partner's Salary

<b>NAME</b>	<b>RM</b>
MUHAMMAD LUQMAN BIN SUHARDI	RM2,161.50
MUHAMMAD HIZAMI BIN RAHMAN	RM 1988.58
MUHAMMAD HAKIMI BIN HAMSAH	RM 1988.58
AHMAD DANIEL HAIQAL BIN ZAHID	RM 1988.58

# **APPENDICES**





