

BUSINESS PLAN WRITTEN REPORT RUBRICS (50%)

Criteria	Marks Allocated	Poor	Moderate	Satisfactory	Good	Excellent	Marks Obtained
Preliminary Material:	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		Poor presentation on the preliminary materials.	Moderate presentation on the preliminary materials	Satisfactory presentation on the preliminary materials.	Good presentation on the preliminary materials.	Excellent presentation on the preliminary materials.	
Executive Summary	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		No executive summary	Poorly understand on the executive summary	Moderate understand on the executive summary	Satisfactory understanding on the executive summary	Good understanding on the executive summary	
Business Background	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		Poor presentation on business background	Moderate presentation on business background	Satisfactory presentation on business background	Good presentation on business background	Excellent presentation on business background	
Partners Background	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		Poor presentation on partners/shareholders background	Moderate presentation on partners/shareholders background	Satisfactory presentation on partners/shareholders background	Good presentation on partners/ shareholders background	Excellent presentation on partners/shareholders background	
Administrative Plan	15	0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
		Many key elements are not highlighted	Few key elements are highlighted	Fairly highlight key elements	Good in highlighting key elements	Excellent in highlighting key elements	
Marketing Plan	15	0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
		Many key elements are not highlighted	Few key elements are highlighted	Fairly highlight key elements	Good in highlighting key elements	Excellent in highlighting key elements	
Operation Plan	15	0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
		Many key elements are not highlighted	Few key elements are highlighted	Fairly highlight key elements	Good in highlighting key elements	Excellent in highlighting key elements	
Financial Plan	15	0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
		Many key elements are not highlighted	Few key elements are highlighted	Fairly highlight key elements	Good in highlighting key elements	Excellent in highlighting key elements	
Conclusion	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		Poor conclusion of the business plan	Moderate conclusion of the business plan	Satisfactory conclusion of the business plan	Good conclusion of the business plan	Excellent conclusion of the business plan	
Appendices	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		Provide poor evidences	Provide sufficient evidences	Provide satisfactory evidences	Provide good evidences	Provide excellent evidences	
Writing Style, Spelling & Grammar	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		Writing lacks sentence variety and few grammatical errors	Sentences were somewhat varied with minimal grammatical errors	Sentences were correctly constructed	Sentences were correctly constructed and well-articulated	Sentences were well written and expressed	
Overall Report	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		The paper is not acceptable. The work is not up to the quality level.	The paper is acceptable and demonstrate some understanding of the topic	The paper is good and demonstrated average understanding of the topic	The paper is good and demonstrated above average understanding of the topic	The paper is excellent and demonstrated superior quality.	
Total	100						

Permarkahan Business Plan Written Report ENT-Palm

1. Permarkahan adalah secara team teaching di mana criteria:
 - a) Administrative Plan (15 marks), Marketing Plan (15 marks), Operating Plan (15 marks) dan Financial Plan (15 marks) daripada **Pensyarah ENT.**: 60%
 - b) Preliminary Material (5 marks), Executive Summary (5 marks), Business Background (5 marks), Partners Background (5 marks), Conclusion (5 marks), Appendices (5 marks), Writing style (5 marks) and Overall Report (5 marks) daripada **Pensyarah Palm.** TOTAL: 40%

SECTION : Business Plan Written Report - (50%)

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Marketing Plan	15	0-3 marks Many key elements are not highlighted	4 - 6 marks Few key elements are highlighted	7 - 9 marks Fairly highlight key elements	10 - 12 marks Good in highlighting key elements	13- 15 marks Excellent in highlighting key elements	
Operation Plan	15	0-3 marks Many key elements are not highlighted	4 - 6 marks Few key elements are highlighted	7 - 9 marks Fairly highlight key elements	10 - 12 marks Good in highlighting key elements	13- 15 marks Excellent in highlighting key elements	

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Total	100						
TOTAL MARKS							/100

 14/2/20

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Pensyarah

Pengajian Kolej Kejuruteraan (Kimia)
UITM Cawangan Johor Kampus Pasir Gudang

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ACKNOWLEDGEMENT

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Furthermore, we would like to extend our sincerest appreciation and heartfelt thanks to our parents, relatives, friends, and coworkers for their unending encouragement and inspiration throughout the course of this endeavors. They've been the most helpful because they've shared their insights with us. We couldn't have completed our business project without their help.

We have grown as professionals and as people because of all we have had to go through to finish this business strategy. All the information a would-be business owner needs to launch this venture is laid out in this comprehensive business plan. This includes the structure and methods of promotion and service, as well as the financial and educational frameworks.

Finally, we owe a debt of gratitude to everyone who participated in this endeavor; without their enthusiasm and insightful advice, we never would have finished the project on time.

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Business Overview

New to the cookie scene in Johor Bahru, Cook E's Bakery offers a wide selection of delicious treats. Every batch of cookies is cooked from scratch every single day using only the finest ingredients. At Cook E's Bakery, you may buy a wide variety of cookies every day, as well as special-order cookies and cookie cakes. Gift boxes of cookies, containing a combination of the shop's cookies selected by the buyer, will also be available for purchase. Johor Bahru, Johor is home to many great shops and restaurants, and Cook E's Bakery will be situated in the heart of this vibrant commercial district.

Most people in Johor Bahru have a soft spot for a freshly baked cookie, thus Cook E's Bakery plans to market it to them all. Families, colleges, universities, churches, sports teams, and busy professionals will all be its intended audience. Gift certificates to Cook E's Bakery are always well received and never fail to brighten the recipient's day. We at Cook E's Bakery are thrilled to announce our grand opening as the newest addition to our wonderful town.

Product Served

Cook E's Bakery will be offering the following types of cookies:

- Chips in chocolate
- Different dip sauce

Customer Focus

Customers in Johor Bharu are those who Cook E's Bakery aims to serve. Cook E's Bakery will cater to the local populace because everybody loves good homemade cookies. We plan to reach out to families, students, professionals across businesses, educational institutions, etc.

INTRODUCTION

1 Introduction

Cook E's Bakery is the official name of our company. We chose this name because it sounds snappy and charming, which would help customers remember the brand. We chose to do this business because of its unlimited income potential, daily physical activity, and simple business model. Our company is in Larkin Town Centre Shop Lot, Jalan Garuda, Larkin, Johor Bahru. We selected this site since it is near a residential neighborhood and has strategic locations in Johor Bahru.

On December 12th, 2024, our company will be officially registered. Our company chose January 12th, 2025, the date as the start date. We will always cherish this day as the day we pursued our dream. Our company, Cook E's Bakery, offers a service related to desserts and beverages. People these days desire to go to trendy cafes. Consequently, we seized the chance to introduce our products and services to our customers at a reasonable price.

The business model of Cook E's Bakery was a partnership, and five persons will manage this business. Each member plays a crucial part in the team, with Razin serving as general manager, Razi as marketing manager, Jannah as operations manager, Safiyah as administration manager, and Raihana as finance manager. Finally, we hope our company has strong and stable financial standing and is well-organized. We also hope to grow our company by being able to launch other franchises in various locations.

PURPOSE

2 Purpose of preparing the business plan

a. To lay down important groundwork for the business.

The long-term accomplishments that are most crucial to the success of the business should be outlined in a manner that is crystal apparent in the business plan.

b. To have a deeper understanding of your rivals.

Business plans require competitive analysis. Understanding your company's competitive advantage is essential since all organizations face direct or indirect competition. If you don't have a competitive advantage, consider how to get one.

c. To determine whether your business idea is feasible.

In the process of developing a business plan, you will do research into both the market you intend to serve as well as the competitive environment. This research will act as a feasibility study for the viability of your endeavor.

d. To understand and to make projections on the staffing demands of your company.

After completing the business plan, it will not be surprised when suddenly short-handed. Rather, a business plan provides a roadmap for staffing needs and thus helps to ensure smoother expansion. Importantly, planning can not only help understand staffing needs but also ensure timing is right as it takes time to recruit and train great employees.

BUSINESS BACKGROUND

3.2 Logo and Motto

3.2.1 Logo



Logo description

The brown cookies portray our best seller product which is chocolate chip cookies. The splattered brownish color represents the chocolate sauce that will be eaten with the cookies. The brown background is chosen so that it will increase our customer's appetite

3.2.2 Motto

Feed the crunchiness into your day.

With our crunchy healthy cookies, we hope our customers fill their day with our cookies with satisfaction.

MARKETING PLAN

6 Marketing Plan

6.1 Marketing Objectives

- To evaluate market acceptance
- To develop strategies to market products or services of the business
- To identify required resources to execute the marketing strategy
- To estimate marketing financial requirement

6.2 Description of products

6.2.1 Products

Products	Types
Cookies	<ul style="list-style-type: none"> • Chocolate Chip • Hazelnut Chip
Dipping Sauce	<ul style="list-style-type: none"> • Chocolate Sauce • Matcha Sauce • Dark Chocolate • Peanut Butter
Pastries	<ul style="list-style-type: none"> • Donuts • Croissant • Scones
Beverages	<ul style="list-style-type: none"> • Arabic Coffee • Robusta Coffee • Liberica Coffee

6.2.2 Products Description

Product	Description
Features	<ul style="list-style-type: none"> • It made of dark chocolate and milk chocolate. • The chocolate in this biscuit may be a mix of several different kinds. • With variation of dipping sauces
Materials	<ul style="list-style-type: none"> • Almond flour • Brown sugar • Palm oils • Margarine • Raising agent (sodium hydrogen carbonate) • Salt • Type of chocolate (follow the requirement)
Benefits	<ul style="list-style-type: none"> • Health benefits of chocolate • Mood Booster • Reasonable and affordable to buy

6.2.3 Product illustration

The distinctive flavour and crispiness of the Cook E's Bakery biscuits are impossible to overcome. In a town in Malaysia, a local bakery perfected its unique recipe. Everyone enjoys this tasty tiny biscuit's characteristic form, crunchy bite, and unique flavour. Cook E's Bakery biscuits are deliciously enjoyed or dipped in various dipping sauces. It also provides quick hits of chocolate flavour and a smooth texture boost to delicacies like cakes and ice cream. It is created with natural ingredients and has no additional flavours, colours, or preservatives.

Our main products are two types of giant cookies (3 inches) with a little cup of chocolate for dipping and can be bought in two kinds of boxes, which are a go-to bag (5 pieces) and a family box (10 pieces). We also sell pastries and other beverages as our side dishes. This bakery is ideal for a cup of tea or some Netflix and chill. Please put them in your lunchbox for a treat in the middle of the day or enjoy them as a gourmet snack at any time. A few all-natural components are used to make these cookies. They are prepared with RSPO-certified palm oil and are vegan-friendly.

6.3 Target market

6.3.1 Segmentation

A target market is a community that has been chosen because of similar traits like age, income, and lifestyle as the most probable candidates to purchase a product. When a business creates, manufactures, and distributes its product, determining the target market is a crucial step in the decision-making process. Marketing professionals divide consumers into three major segments.

- Demographic
- Geographic
- Psychographic

Demographic segmentation

Demographic segmentation is a precise method of identifying an audience based on data points such as age, gender, marital status, family size, income, education, race, occupation, nationality, and religion. It is one of the four main types of marketing segmentation and is possibly the most widely used method. A brand uses this method to speak directly to a defined subset of the market rather than an entire market or broad customer base. Whilst it is not a universal truth, it is fair to say that people of different ages often have very different desires and whilst it is not a universal truth, it is fair to say that people of different ages often have very different desires and expectations.

Our company is targeting family, friends, adolescence, teenager, and children to buy the product as those from every age group tend to be fonder of something sweet and interesting. Our product prices are reasonable and affordable to the entire community. As a result, the income factor is not taken into consideration because anyone with a low or high income. They can purchase our products at any time. As we all know females is more likely to by chocolates for them because sometimes something sweet can make them happy and joy.

Geographic Segmentation

Geographic segmentation is a type of market segmentation in which prospective customers are divided into groups based on where they live. Geographic segmentation enables marketers to target consumers in a country, city, or region with communication that appeals to their specific desires and requirements. Geographic segmentation is an essential component of any marketing campaign. It ensures that brand management money is spent wisely by targeting potential consumers with the most relevant message that appeals to their needs and is most likely to elicit a purchase behaviour. Consumers would frequently see advertisements for services or goods that are not available where they live if geographic segmentation was not used.

Cook E's Bakery are commonly accessible throughout Malaysia, whether in or out of the city. As our bakery located in the centre of city, people prefer our cookies as we also provide delivery to the front door service. Since our products near the neighbourhood area, people prefer our Cook E's Bakery compared to others which located far away from the area.

Psychographic Segmentation

Psychographic segmentation is a type of market segmentation that considers buyers' conceptions, thoughts, and beliefs and uses this information to create customer segments. It is a critical process that links the affective gap between customers and our product. Psychographic segmentation is important in marketing because it allows us to emphasise the value of our product to different consumer groups. This makes our product cosmic consciousness, allowing us to attract a wider range of users and enlarge our customer base.

When developing marketing campaigns and targeted advertisements, our companies must consider our customers' personalities, as personality type influences how clients view their advertisements. In psychographic segmentation, common personality types include creative, emotional, friendly, opinionated, introverted, and extroverted. Our product is friendly product, so that every people can buy our product even there are friendly or emotional. Our product can help their emotional moods becomes better after consuming our delicious perfect combo of cookies and coffee.

6.4 Market size

Population ageing and rising life expectancy are expected to drive up demand for our product. Because of the rapid increase in the number of young people, our products should be more widely available. As a result, there is a greater demand for Cook E's Bakery biscuits.

Population of targeted customers in Johor Bharu: 1,711,191 people

Cookies:

Market Size = Population x Average Price (box)

$$= 1,711,191 \text{ people} \times \text{RM}22.50$$

$$= 38\,501\,798 \text{ (Market Size)}$$

Sales forecast = 4% from market size

$$= 4\% \times 38,501,798$$

$$= \text{RM}1\,540\,071.90 \text{ (per year)}$$

Customers = Sales Forecast/Price per box

$$= \frac{1\,540\,071.90}{22.50}$$

$$= 68,448 \text{ customer per year (RM }1\,540\,080 \text{ per year)}$$

$$= \frac{68\,478}{12}$$

$$= 5707 \text{ customer per month (RM }128\,408 \text{ per month)}$$

$$= \frac{5707}{26}$$

$$= 220 \text{ customer per day (RM }4\,950 \text{ per day)}$$

Pastries:**Market Size = Population x Average Price**

$$= 1,711,191 \text{ people} \times \text{RM}5.00$$

$$= 8,555,955 \text{ (Market Size)}$$

Sales forecast = 4% from market size

$$= 4\% \times 8,555,955$$

$$= \text{RM } 342,238.20 \text{ (per year)}$$

Customers = Sales Forecast/Price per box

$$= \frac{342,238.20}{5.00}$$

$$= 68,447 \text{ customer per year (RM } 342,238.20 \text{ per year)}$$

$$= \frac{68,447}{12}$$

$$= 5,703 \text{ customer per month (RM } 28,519.80 \text{ per month)}$$

$$= \frac{5,703}{26}$$

$$= 219 \text{ customer per day (RM } 1,096.90 \text{ per day)}$$

Beverages:**Market Size = Population x Average Price**

$$= 1,711,191 \text{ people} \times \text{RM}10.00$$

$$= 17\,111\,910 \text{ (Market Size)}$$

Sales forecast = 4% from market size

$$= 4\% \times 17\,111\,910$$

$$= \text{RM}684\,476.40 \text{ (per year)}$$

Customers = Sales Forecast/Price per box

$$= \frac{684\,476.40}{10.00}$$

$$= 68,448 \text{ customer per year (RM }684\,476.40 \text{ per year)}$$

$$= \frac{68\,448}{12}$$

$$= 5704 \text{ customer per month (RM }57\,039.70 \text{ per month)}$$

$$= \frac{5704}{26}$$

$$= 219 \text{ customer per day (RM }2\,193.80 \text{ per day)}$$

6.4.1 Total market size

No.	Product	Estimates Sales per Treatment	Total estimated Sales/Monthly (RM)	Total estimated Sales/ Year (RM)
1.	Cookies Dipping Sauce	RM 4 950.00	RM 128 408.00	RM 1 540 080.00
2.	Pastries	RM 1 096.90	RM 28 519.80	RM 342 238.20
3.	Beverages	RM 2 193.80	RM 57 039.70	RM684 476.40

6.5 Competitors

6.5.1 Identifying competitors

Table 6.5.1 Competitive analysis

Competitors	Strengths	Weaknesses
Subway Cookies	Already exist in the market for a very long period and through advertising in the television	Business liquidation
Dihana Bakery & Cafe	<ul style="list-style-type: none"> Partnership with many company Distribution Channel Customer relationship 	<ul style="list-style-type: none"> The product with fat and calories not meeting the health-conscious people. Some varieties and flavours cannot be found everywhere
Lavender Bakery	Producing high quality product but always maintain the reasonable price for consumer	Sales area was the credit and profit margin given to the retailer is very low

6.5.2 Ranking of the competitors

Table 6.5.2 Ranking of the competitors

Rank No	Competitors
1	Subway Cookies
2	Dihana Bakery & Cafe
3	Lavender Bakery

6.6 Market Share

6.6.1 Market share before the entry of *your business*.Table 6.6.1 Market share before the entry of *your business*

Competitor	Before entrance (%)	Amount (RM)
Subway Cookies	40	4,240,000
Dihana Bakery & Cafe	35	3,710,000
Lavender Bakery	25	2,650,000
TOTAL	100	10,600,000

6.6.2 Adjusted market share after the entry of *your business*.*Table 6.6.2 Market share before the entry of your business*

Competitor	After entrance (%)	Amount (RM)	Percentage of loss (%)
Subway Cookies	39	4,134,000	1
Dihana Bakery & Cafe	34	3,640,000	1
Lavender Bakery	22	2,332,000	3
Cook E's Bakery	5	530,000	-
TOTAL	100	10,600,000	

6.7 Sales forecast**Table 6.7.1 Sales Forecasting per day**

Day	Sales Forecast (RM)	Day	Sales Forecast (RM)
1	14287.60	14	14305.60
2	14287.60	15	14305.60
3	14287.60	16	14305.00
4	14300.00	17	14310.00
5	14300.60	18	14310.00
6	14305.00	19	14310.00
7	14305.60	20	14305.00
8	14280.00	21	14305.60
9	14285.00	22	14310.00
10	14287.60	23	14310.00
11	14287.60	24	14310.00
12	14300.00	25	14300.00
13	14300.60	26	14305.00

Table 6.7.2 Sales Forecasting per month

Month	Sales Forecast (RM)
<i>January</i>	<i>RM 213 966</i>
<i>February</i>	<i>RM 213 966</i>
<i>March</i>	<i>RM 213 966</i>
<i>April</i>	<i>RM 214 000</i>
<i>May</i>	<i>RM 214 000</i>
<i>June</i>	<i>RM 214 000</i>
<i>July</i>	<i>RM 214 100</i>
<i>August</i>	<i>RM 214 100</i>
<i>September</i>	<i>RM 215 000</i>
<i>October</i>	<i>RM 215 000</i>
<i>November</i>	<i>RM 214 100</i>
<i>December</i>	<i>RM 215 000</i>
Total	RM 2 571 198

Table 6.7.3 Sales Forecasting by Year:

Year	Percentage Increase (%)	Sales Forecast (RM)
1	-	<i>RM 2 571 198</i>
2	15	<i>RM 2 956 877</i>
3	25	<i>RM 3 213 997</i>

6.8 Market strategy

6.8.1 Product

Name	Cook E's Bakery
Service Quality	All our staff in our company is already qualified and has been choose with our requirement. Plus, few of our staff have attended some training and course during and after graduating
Service Package	Biscuit + Chocolate dip = RM 15 (5 pieces)
Service Differentiation	Customer's service is our priority. All of product that we produce is based on the best recipe that me had make. Furthermore, we will do a pre tester before we sell our product to confirm that our product is in the best condition and best taste
After Sales Service	We provide a form for customers to fill out if we have any shortcomings to be reprimanded or improvements due to our product's shortcomings.

6.8.2 Advantages (calories comparison) of our main product

Company	Average total Calories
Subway Cookies	220 Calories
Dihana Bakery & Cafe	160 Calories
Lavender Bakery	136 Calories
Cook E's Bakery	120 Calories

6.8.3 Price

Pricing strategy will be based on the competition's strategy. We will offer the best price that is neither too low nor too high in comparison to our competitors.

The table below compares the average prices of Cook E's Bakery and its competitors.

Competitors	Price (per piece)
Subway Cookies	RM 2.80
Dihana Bakery & Cafe	RM 6.00
Lavender Bakery	RM7.20
Cook E's Bakery	RM3.50

Product	Price
Cookies <ul style="list-style-type: none"> • per cookie include dipping sauce (1 type) • go-to- bag 5 pcs (3 types of sauce) • family box 10 pcs (all types of sauce) 	RM3.50 RM15.00 RM30.00
Beverage per cup	RM8.00
Pastries per piece	RM5.00

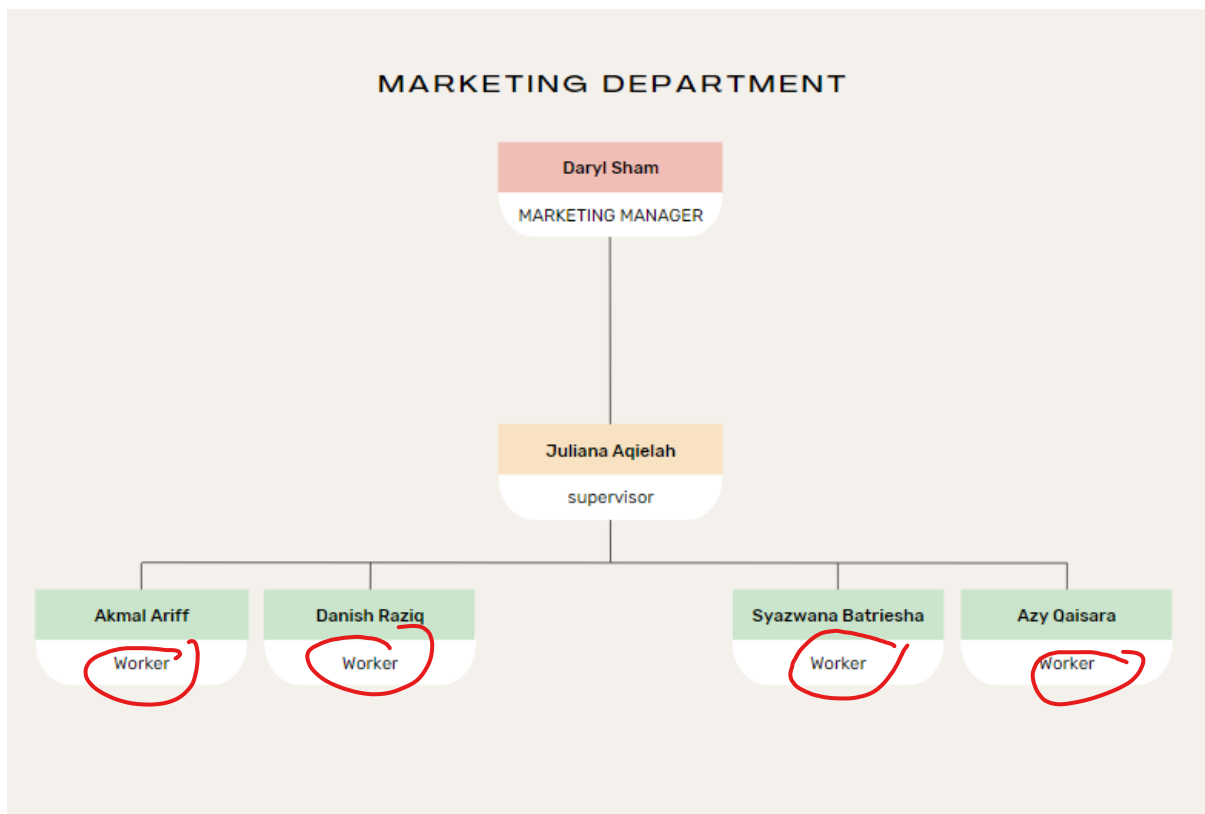
6.8.4 Place

Larkin Town Centre Shop Lot, Jalan Garuda, Larkin, Johor Bahru.

6.8.5 Promotion

One of our marketing strategies is advertising. We purchased a signboard, distributed flyers, and posting in media social. This strategy is used to attract more customers from different nation and to make our company well-known. Aside from that, we use social media (paid review service) as part of our marketing strategy. Social media is one of the most basic methods of dealing with the client. Using cutting-edge technologies, we can successfully expand our business. We plan to promote our product on Facebook, Instagram and Tiktok (CookE'sBakery). We also use radio platforms, newspaper, and even advertisements from television to attract senior citizen since they are also included in our target market.

6.9 Organization Chart for Marketing Department



6.10 Manpower Planning

Table 6.10 List of Marketing Personnel

Position	No of Personnel
Manager	1
Supervisor	1
Worker	4

6.11 Schedule of Task and Responsibilities

Table 6.11 Task and Responsibilities of Marketing Personnel:

Position	Task and Responsibilities
Manager	<ul style="list-style-type: none"> • Advocate for a company, product, service, or brand. They create price structures and marketing plans, find new prospects, and manage the marketing team. The marketing department also handles the budget and performs trend analysis.
Supervisor	<ul style="list-style-type: none"> • Inbound leads from marketing initiatives can be tracked, qualified, routed, and reported on in a variety of ways. • Promote a CRM-based strategy for dealing with clients. • Guides participants in the planning process to develop action plans that are in step with the campaign's overarching goal.
Worker	<ul style="list-style-type: none"> • Supporting the rollout of marketing plans • To assist the marketing manager in managing the marketing department • Putting together and participating in promotional events to build brand recognition

6.12 Schedule of Remuneration

Table 6.12 Schedule of Remuneration plan of Marketing Personnel:

Position	Qty	Monthly Salary (RM)	EPF Contribution (13%) (RM)	SOCSSO (2%) (RM)	Amount (RM)
Marketing manager	1	4500	572		5072
Marketing supervisor	1	2500	325	50	2875
Operator	4	1200	156	24	8280
TOTAL					RM 16 227

6.13 Marketing Budget

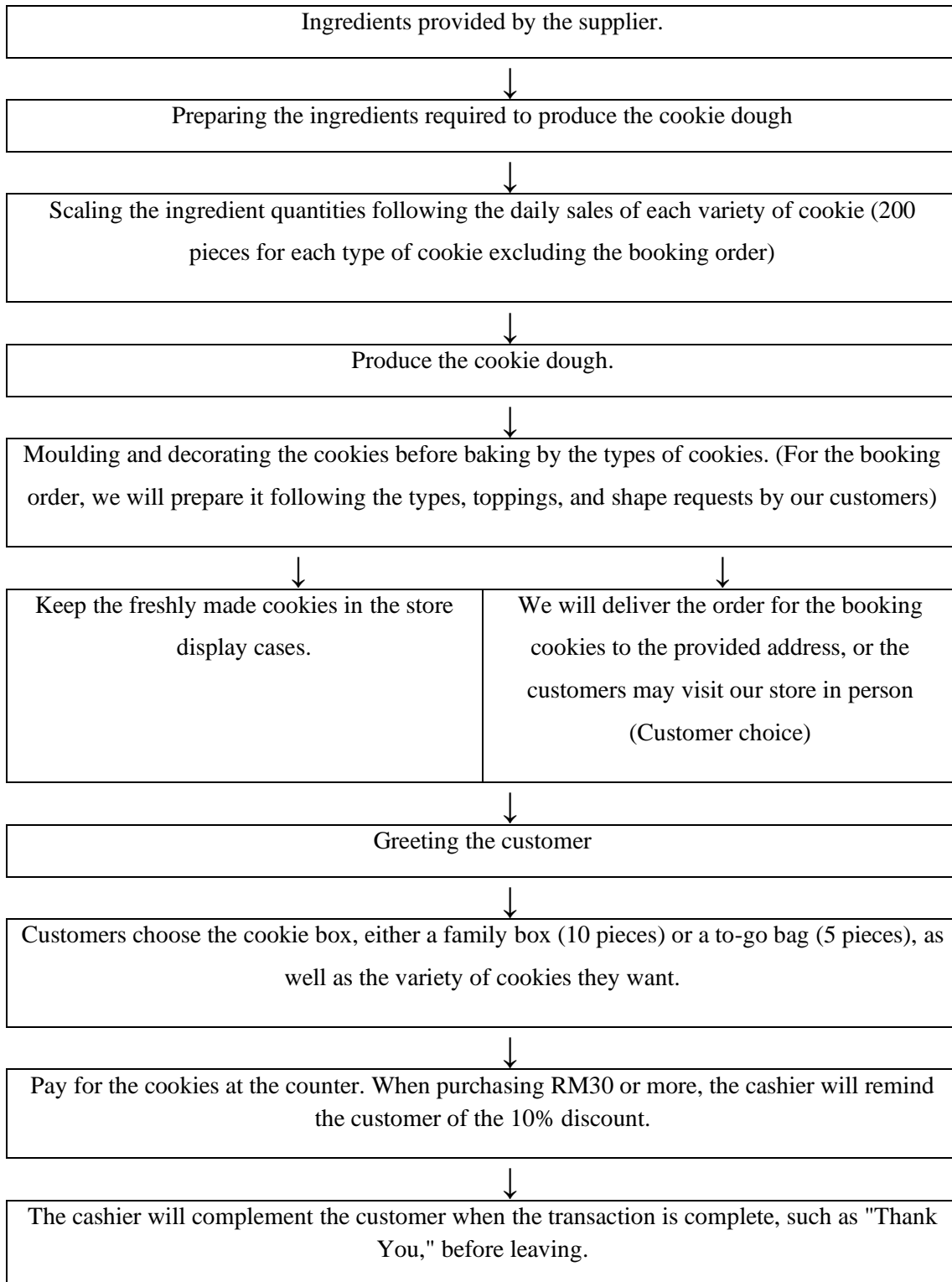
Table 6.12 Marketing Budget

ITEMS	TOTAL (RM)
Fixed Assets	
Signage	2,000
Business Card	240
Working Capital	
Influencer Pay	6000
Monthly Advertisement	14,522
Salaries, EPF & SOCSSO	16,227
Other Expenditure	
Other Expenditure	
Pre-Operations	
Deposit (rent, utilities)	
Business Registration & Licenses	
Insurance & Road Tax for vehicle	
Other Expenditure	
TOTAL	RM 38,989

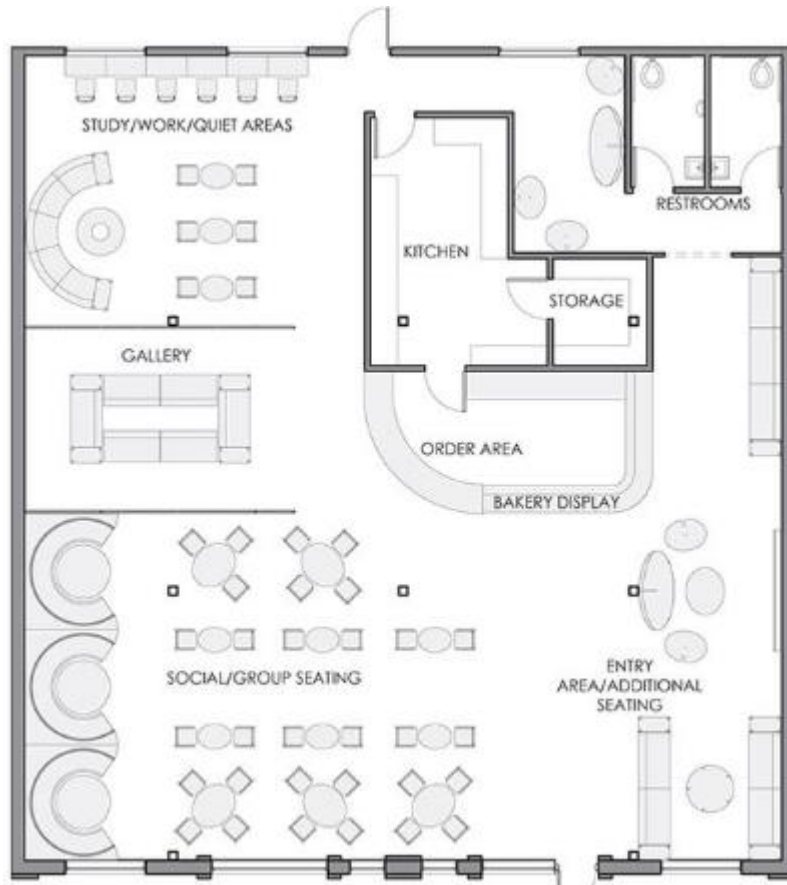
OPERATIONAL PLAN

7 Operation Plan

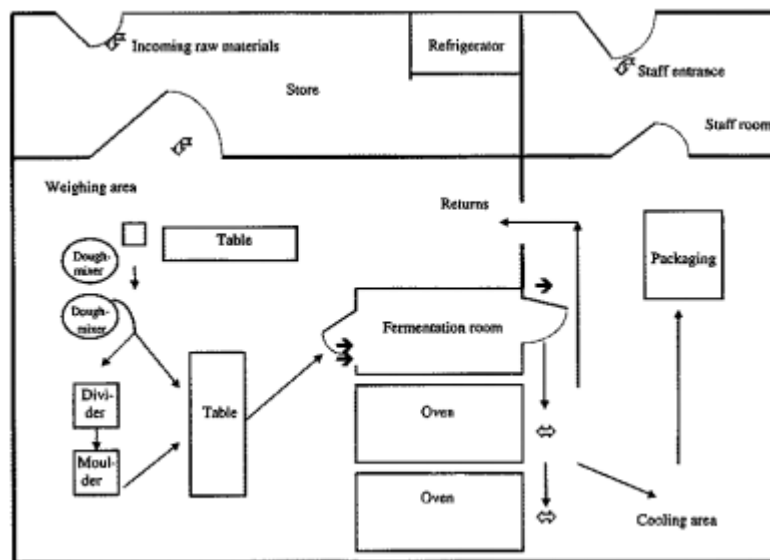
7.1 PROCESS PLANNING







7.2 OPERATION LAYOUT





7.2.1 Bakery Floor Plan



7.2.2 Kitchen / Production area

Partition	Description
<p data-bbox="268 327 402 353">Entry Area</p> 	<p data-bbox="580 454 1356 481">It is convenient to wait in this area when there is a lengthy queue.</p>
<p data-bbox="248 658 421 685">Social Seating</p> 	<p data-bbox="572 763 1364 842">This space can offer enough accommodations when holding group meetings where more than eight individuals can fit in one location.</p>
<p data-bbox="288 1001 381 1028">Gallery</p> 	<p data-bbox="533 1149 1404 1227">This area will have information on each cookie's ingredients and benefits, manufacturing process, pricing, and tester.</p>
<p data-bbox="268 1424 402 1451">Quiet Area</p> 	<p data-bbox="528 1585 1409 1664">This area offers peacefulness when you need to complete a task or want to get away from the bustling area.</p>

<p>Display & Order Area</p> 	<p>It is the bakery's central area, where all the cookies and sauces it sells are displayed before proceeding to the payment area.</p>
<p>Storage</p> 	<p>The area is used to store equipment, ingredients, and decorative accessories.</p>
<p>Kitchen</p> 	<p>This area is where preparing cookies is completed from beginning to end, including kneading dough, baking, and decorating cookies.</p>
<p>Restrooms</p> 	<p>A ventilator was explicitly featured in this design area to ensure that restroom users are comfortable.</p>

7.3 PRODUCTION / CAPACITY PLANNING

Information	Calculation
Total workdays per months	26 days / month
Average number of customers per month	5705 customers / month
Daily customers	$= \frac{5705}{26}$ $= \mathbf{219 \text{ customers / day}}$
Average cookies per customer	1 box / customer
Average price (box)	RM 22.50 / box
Sales forecast yearly (cookies)	RM 1 540 080 / year
Sales forecast monthly (cookies)	RM 128 408 / month
Output produced in a month (cookies per box)	$= \frac{\textit{Average sales in a month}}{\textit{Price per unit}}$ $= 5\,707 \text{ boxes / month}$
Output produced in a day (cookies per box)	$= \frac{\textit{Output produces in a month}}{\textit{Work days per month}}$ $= 220 \text{ boxes / day}$
Output produced in a day (cookies per pieces)	$= \text{Output produced per day (box)} \times \text{Average pieces in a box}$ $= 220 \text{ boxes} \times 7.5 \text{ pieces}$ $= \mathbf{1650 \text{ pieces / day}}$

Average pastry per customer	3 pieces / customer
Average price per piece	RM 5.00 / piece
Sales forecast yearly (pastries)	RM 342 238.20 / year
Sales forecast monthly (pastries)	RM 28 519.80 / month
Output produces in a month (pastries)	$= \frac{\textit{Average sales in a month}}{\textit{Price per unit}}$ = 5 704 pieces / month
Output produced in a day (pastries)	$= \frac{\textit{Output produces in a month}}{\textit{Work days per month}} \times \textit{Average per customer}$ = 219 pieces \times 3 pieces = 657 pieces / day
Average beverages per customer	1 cup / customer
Average price per cup	RM 10.00 / cup
Sales forecast yearly (beverages)	RM 684 476.40 / year
Sales forecast monthly (beverages)	RM 57 039.70 / month
Output produces in a month (beverages)	$= \frac{\textit{Average sales in a month}}{\textit{Price per unit}}$ = 5 704 cups / month
Output produced in a day (beverages)	$= \frac{\textit{Output produces in a month}}{\textit{Work days per month}}$ = 219 cups / day

7.4 MATERIAL REQUIREMENT PLANNING

Table 7.4: List of Materials in a month

Material	Price /Unit (RM)	Average/ Day	Quantity (Average per day × 26 days)	Safety Stock	Total Material Required	Total Price (RM) (Total Required × Price/unit)	Supplier
Palm Oil (5L)	RM 64.00	2 bottles	52 bottles	3 bottles	55 bottles	RM 3520.00	S & M Edible Oil
Almond Flour (2 kg)	RM 6.90	17 packets	442 packets	3 packets	445 packets	RM 3070.50	Lee Hin Enterprise Sdn. Bhd.
Brown Sugar (1 kg)	RM 2.50	19 packets	494 packets	3 packets	497 packets	RM 1242.50	Lee Hin Enterprise Sdn. Bhd.
Margarine (250g)	RM 10.90	19 cubes	494 cubes	3 cubes	497 cubes	RM 5417.30	Lee Hin Enterprise Sdn. Bhd.
Eggs Gred B (1 unit)	RM 16.90	3 trays	78 trays	2 trays	80 trays	RM 1352.00	Lee Hin Enterprise Sdn. Bhd.
Baking Soda (500g)	RM 3.50	1 bottle	26 bottles	-	26 bottles	RM 91.00	Lee Hin Enterprise Sdn. Bhd.
Salt (1kg)	RM 1.40	1 pack	26 packs	-	26 packs	RM 36.40	Lee Hin Enterprise Sdn. Bhd.

ENT300/ETR300 BP OUTLINE (as at 22 Nov 2013)

Peanut (1kg)	RM 5.90	2 packs	26 packs	1 pack	27 packs	RM 159.30	Lee Hin Enterprise Sdn. Bhd.
Hazelnut (1kg)	RM 50.00	1 pack	26 packs	1 pack	27 packs	RM 1350.00	Maxim Bakery Supply
Chocolate Chip (1kg)	RM 9.00	12 packs	312 packs	3 packs	315 packs	RM 2835.00	Maxim Bakery Supply
Chocolate Powder Barry Callebaut (1 kg)	RM 17.40	10 packs	260 packs	3 packs	263 packs	RM 4576.20	Maxim Bakery Supply
Dark Chocolate Powder (1kg)	RM 17.90	10 packs	260 packs	3 packs	263 packs	RM 4707.70	Maxim Bakery Supply
Matcha Powder (1kg)	RM 48.00	10 packs	260 packs	3 packs	263 packs	RM 12 624.00	Grand Meltique Food Trading Sdn Bhd
Peanut Butter Spread (1kg)	RM 12.30	10 packs	260 packs	3 packs	263 packs	RM 3234.90	Maxim Bakery Supply
Arabic Coffee Beans (350g)	RM 22.00	10 packs	260 packs	3 packs	263 packs	RM 5786.00	Coffeels Enterprise
Robusta Coffee Beans (350g)	RM30.00	10 packs	260 packs	3 packs	263 packs	RM 7890.00	Coffeels Enterprise
Liberica Coffee Beans (350g)	RM 23.50/kg	10 packs	260 packs	3 packs	263 packs	RM 6180.50	Coffeels Enterprise
GRAND TOTAL						RM 64 073.30	

7.5 MACHINE & EQUIPMENT PLANNING

7.5.1 Amount of machine & equipment required

Mixer:

$$\text{For cookies} = \frac{\text{Planned Rate of Production per day}}{\text{Machine productive time per day}} \times \text{Standard production time}$$

$$= \frac{\frac{1650 \text{ cookies}}{30 \text{ cookies a trip}}}{480 \text{ min}} \times 5 \text{ min}$$

$$= 0.57 @ 1 \text{ machine}$$

$$\text{For pastries} = \frac{\text{Planned Rate of Production per day}}{\text{Machine productive time per day}} \times \text{Standard production time}$$

$$= \frac{\frac{657 \text{ pastries}}{10 \text{ pastries a trip}}}{480 \text{ min}} \times 5 \text{ min}$$

$$= 0.68 @ 1 \text{ machine}$$

Industry Oven:

$$\text{For cookies} = \frac{\text{Planned Rate of Production per day}}{\text{Machine productive time per day}} \times \text{Standard production time}$$

$$= \frac{\frac{1650 \text{ cookies}}{30 \text{ cookies a trip}}}{480 \text{ min}} \times 10 \text{ min}$$

$$= 1.15 @ 1 \text{ machines}$$

$$\text{For pastries} = \frac{\text{Planned Rate of Production per day}}{\text{Machine productive time per day}} \times \text{Standard production time}$$

$$= \frac{\frac{657 \text{ pastries}}{15 \text{ pastries a trip}}}{480 \text{ min}} \times 15 \text{ min}$$

$$= 1.37 @ 1 \text{ machines}$$

Coffee Machine:

$$= \frac{\text{Planned Rate of Production per day}}{\text{Machine productive time per day}} \times \text{Standard production time}$$

$$= \frac{219 \text{ cups}}{480 \text{ min}} \times 5 \text{ min}$$

$$= 2.28 @ 2 \text{ machines}$$

7.5.2 List of machines, equipment & supplier

Table 7.5.2: List of Machines and Equipment

Items	Price Per Unit (RM)	Quantity	Total Cost (RM)	Supplier
Mixer	RM 500	2	RM 1000	Xuan Huat Food Processing Equipment
Industry Oven	RM 1200	2	RM 2400	Xuan Huat Food Processing Equipment
Refrigerator	RM 700	2	RM 1400	Xuan Huat Food Processing Equipment
Storage Shelves	RM 200	3	RM 400	Y3 Display & Storage System(m) Sdn Bhd-Skudai, Retail & F&B Equipment Provider
Cookies Rack	RM 450	2	RM 900	Y3 Display & Storage System(m)Sdn Bhd-Skudai, Retail & F&B Equipment Provider
Cookies Display Rack	RM 1000	1	RM 1000	Xuan Huat Food Processing Equipment
Cashier Machine	RM 800	1	RM 800	Pos System Malaysia Cash Register Rental Supplier
Baking Equipment	RM 500	1	RM500	Xuan Huat Food Processing Equipment
Sitting Bench	RM 400	2	RM 800	Pk Furniture System Sdn Bhd
Table Dining	RM 250	8	RM 2000	Pk Furniture System Sdn Bhd
Chair	RM 49	20	RM 980	Pk Furniture System Sdn Bhd
Cutlery Set (12 pcs)	RM 23	5	RM 115	Horeca Hub
Plates (18 pcs)	RM 199	2	RM 398	Horeca Hub
Coffee Machine	RM 559	2	RM 1118	Coffeels Enterprise
Disposable Coffee Cup (500 pieces)	RM 151	1	RM 151.00	Malex Paper Products Sdn Bhd
Transparent Plastic Bag (50 pcs)	RM 39	10	RM 390	Nes Packaging Sdn Bhd
Box (50 pcs)	RM 200	5	RM 1000	A.S. Packaging Industries Sdn. Bhd.
GRAND TOTAL			RM 15 352	

7.6 OPERATION PERSONNEL SCHEDULE

<i>Production</i>	<i>Workers Required</i>
<i>Cookies</i>	$= \frac{\text{Planned Rate of Production per day}}{\text{Worker Productive Time per day}} \times \frac{\text{Worker Standard Production Time}}{\text{Unit}}$ $= \frac{1650 \text{ cookies/day}}{7 \text{ hr/day}} \times \frac{1 \text{ hr}}{120 \text{ cookies}}$ $= 1.96 \approx \mathbf{2 \text{ workers}}$
<i>Pastries</i>	$= \frac{\text{Planned Rate of Production per day}}{\text{Worker Productive Time per day}} \times \frac{\text{Worker Standard Production Time}}{\text{Unit}}$ $= \frac{657 \text{ pastries/day}}{7 \text{ hr/day}} \times \frac{1 \text{ hr}}{45 \text{ pastries}}$ $= 2.08 \approx \mathbf{2 \text{ workers}}$
<i>Coffee</i>	$= \frac{\text{Planned Rate of Production per day}}{\text{Worker Productive Time per day}} \times \frac{\text{Worker Standard Production Time}}{\text{Unit}}$ $= \frac{219 \text{ cups/day}}{7 \text{ hr/day}} \times \frac{1 \text{ hr}}{12 \text{ cups}} \times \frac{1}{2 \text{ machines}}$ $= 1.30 \approx \mathbf{1 \text{ workers}}$
<i>Others</i>	$= \frac{\text{Planned Rate of Production per day}}{\text{Worker Productive Time per day}} \times \frac{\text{Worker Standard Production Time}}{\text{Unit}}$ $= \frac{219 \text{ customers/day}}{7 \text{ hr/day}} \times \frac{1 \text{ hr}}{22 \text{ customers}}$ $= 1.4 \approx \mathbf{1 \text{ workers}}$

7.6.1 Remuneration Schedule

Position	Qty	Monthly Salary (RM)	EPF Contribution (13%) (RM)	SOCSSO (1.75%) (RM)	Amount (RM)
Operation manager	1	4500	572		5072
Laboratory supervisor	1	2500	325	50	2875
Operator	6	1200	156	24	8280
TOTAL					RM 16 227

7.8 BUSINESS AND OPERATION HOURS

Day	Operation Hours
Sunday	10 pm - 8 pm
Monday	10 pm - 8 pm
Tuesday	10 pm – 8 pm
Wednesday	10 pm - 8 pm
Thursday	10 pm - 8 pm
Friday	10 pm - 8 pm
Saturday	10 pm - 8 pm

7.9 PERMITS/LICENSE REQUIREMENT

4.9.1 Importance of licenses

Business licenses can be applied from the Pihak Berkuasa Melesen (PBM) according to the location and business activity. Businesses in Malaysia are required to apply for business premises licenses from the respective State Authorities. Our Cook E's Bakery must comply with some licensing before it can lawfully begin functioning. It could be a general license, an industry/sector-specific license, or an activity-specific license.

1. List of General licenses required:

No.	Types of Licenses
1.	Business Premise Licenses and Signboard Licenses
2.	Food Service License
3.	SSM Registration
4.	Bank Registration
5.	Fire Extinguisher License

2. List of Company Licenses Required:

No.	Types of Licenses
1.	Certificate of Incorporation (Form 9/ Notice Section 17) – 1 copy
2.	Return of Particulars of Directors, Managers and Secretaries (Form 49 / Notice Section 58)– 1 copy
3.	Photos of our business premise (front and interior of premise)
4.	Any one Director's NRIC / Passport as stated in Form 49 / Notice Section 58 – 1 copy
5.	Sample of signboard indicating design and color (if applicable);
6.	Photos showing location of signboard (if applicable).

3. For Enterprise (Sole-proprietor / Partnership)

No.	Types of Licenses
1.	Certificate of Registration of Business (Form D) – 1 copy
2.	e-SSM Business Profile – 1 copy
3.	Photos of business premise (front and interior of premise)
4.	Copy of any Business owner/Partner's NRIC as stated in Form 49 – 1 copy
5.	Sample of signboard indicating design and color (if applicable)
6.	Photos showing location of signboard (if applicable)

4. Licenses and Permission related to the Distributive Trade

The Ministry of Domestic Trade and Consumer Affairs may grant permission for a trade distribution business to operate. This business includes wholesalers, franchisees, direct dealers, manufacturers who sell goods to the domestic market, commission agents, or other agents, such as foreign trading firms.

5. Certificate for Safety, Halal and Health

The Department of Occupational Safety and Health requires an approval certificate for specific machinery used to manufacture the product. This is because the Factories and Machinery Act of 1967 mandates that before utilizing a machine, one must first get a certificate of machinery certificate. In addition, cafe staff should receive an injection before beginning work to maintain product quality and cleanliness standards. Employees should also receive training on using safe and healthy workplace procedures. By doing this, cleanliness will be ensured, and the cleanliness inspection will go smoothly.

No.	Types of Licenses
1.	Halal Certificate Malaysia (JAKIM)
2.	Typhoid (TY2) injection

7.10 OPERATION BUDGET

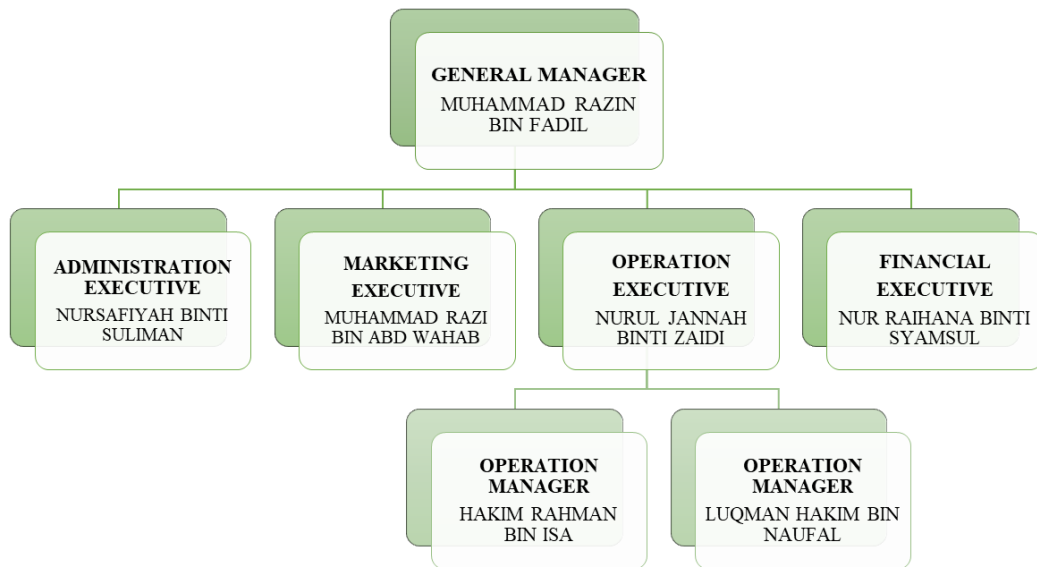
Item	Fixed Asset (RM)	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Assets			
Machine & Operation Equipment	15 352		
Furniture and Fitting			
Working Capital			
Raw materials		64 073.30	
Carriage inward and duty		300	200
Salaries, EPF, SOCSO		16 227	
Other Expenditures			
Deposit for rent			
Deposit for utilities			
TOTAL	15 352	80 600.30	200
GRAND TOTAL	RM 96 152.30		

ADMINISTRATION PLAN

8. Administration Plan

8.1 Organizational Chart for Administration and Finance Department

Figure 8.1 Organizational Chart (GM + Head and workers of Administration and Finance Department)



8.2 Manpower Planning

Table 8.2 List of Personnel (GM + Head and workers of Administration and Finance Department)

Position	No. of Personnel
General Manager	1
Administration Executive	1
Marketing Executive	1
Operation Executive	1
Financial Executive	1
Operation Engineer	2

8.3 Schedule of Task and Responsibilities

Table 8.3 Task and Responsibilities (GM + Head and workers of Administration and Finance Department)

Position	Task and Responsibilities
General Manager	<ul style="list-style-type: none"> • Responsible for operating the organization in accordance with its vision, mission, and objectives. • Budget management and expense reduction. • Maintain good communication skill and relationship with supplier. • Evaluate and improve operations and financial performance. • Ensure all activities run smoothly.
Administration Executive	<ul style="list-style-type: none"> • Maintain administrative personnel by interviewing and training new employees. • All administrative procedures and systems must be planned, coordinated, and managed. • Ensure the smooth and adequate flow of information within the company. • Manage schedule and deadlines. • Oversee facilities services and maintenance
Marketing Executive	<ul style="list-style-type: none"> • Implementation of the marketing campaigns right from ideation to final analysis and refinement. • Building sustainable relationships and partnerships with other key players such as vendors and advertising agencies. • Evaluating performances of marketing campaigns.

	<ul style="list-style-type: none"> • Analyzing customer feedback from social media platforms • Addressing customer service problems
Operation Executive	<ul style="list-style-type: none"> • Organizing events to increase staff motivation and engagement. • Creating corporate guidelines and implementing frequent changes while ignoring workflow and procedure. • Investigating the company's resource management and looking for ways to increase employee productivity. • Monitoring the overall budget of the business as well as departmental budgets
Financial Executive	<ul style="list-style-type: none"> • Producing accurate financial reports and information • Providing financial decision-making advice. • Creating financial projections. • Managing financial loss risk.
Operation Engineer	<ul style="list-style-type: none"> • Performing system updates. • Identifying production errors. • Maintain and repair all heavy equipment used during manufacturing.

8.4 Schedule of Remuneration

Table 8.4 Schedule of Remuneration

Position	No.	Monthly Salary (RM) (A)	EPF (RM) (B)	SOCSSO (RM) (C)	Total Amount (RM) (A)+(B)+(C)
General Manager	1	6 000.00	720.00	86.65	6 806.65
Administration Executive	1	4 000.00	480.00	69.15	4 549.15
Marketing Executive	1	4 000.00	480.00	69.15	4 549.15
Operation Executive	1	4 500.00	540.00	77.85	5 117.85
Financial Executive	1	5 000.00	600.00	86.65	5 686.65
Operation Engineer	2	2 700.00	324.00	46.35	6 140.70
TOTAL	7	28 900.00	3 468.00	482.15	32 850.15

8.5 Administration Budget

8.5.1 Utilities Calculation

Utilities	Calculation
Water	$= 241 \text{ m}^3 \times \frac{\text{RM } 13.98}{22.5 \text{ m}^3}$ $= \text{RM } 150$
Electricity	<p>5 HP Air Conditioner</p> $= 1000 \text{ kW} \times 5 \text{ air conditioner} = 15\,000 \text{ kW} \times 57.10 \text{ cents}$ $= 856\,500 \text{ cents (RM } 8565)$ <p>Mixer</p> $= 1.5 \text{ kW} \times 2 \times 7 \text{ hr} \times 26 \text{ days} = 546 \text{ kW hr} \times 57.10 \text{ cents}$ $= 147\,96 \text{ cents (RM } 148)$ <p>Oven</p> $= 2.8 \text{ kW} \times 2 \times 7 \text{ hr} \times 26 \text{ days} = 513.24 \text{ kW hr} \times 57.10 \text{ cents}$ $= 29\,306 \text{ cents (RM } 293)$ <p>Other Equipments</p> $= 35 \text{ kW} \times 7 \text{ hr} \times 26 \text{ days} = 6370 \text{ kW hr} \times 57.10 \text{ cent}$ $= 363\,827 \text{ cents (RM } 3638)$
Communication Lines	<p>Xiaomi Router Wifi</p> $= \text{RM } 469 \times 3 \text{ Floor}$ $= \text{RM } 1407$
GRAND TOTAL	RM 14 201

Table 8.5 Administration Budget

ITEMS	FIXED ASSETS (RM)	MONTHLY EXPENSES (RM)	OTHER EXPENSES (RM)
Fixed Assets			
Office Equipment	4 500.00		
Vehicle	62 800.00		
Furniture and Fittings	6 500.00		
Working Capital			
Rental		5 000.00	
Utilities (Electric, water, etc)		14 201.00	
Salaries, EPF & SOCSO		32 850.00	
Pre-operations			
Deposit (Rent, utilities, etc)			9 750.00
Business Registration & Licence			1 500.00
Insurance & Road Tax for Motor Vehicle			500.00
Other Expenditure			500.00
TOTAL	73 800.00	52 051.00	12 250.00

FINANCIAL PLAN

9 Financial Plan

9.1 Operating Budget

ADMINISTRATIVE EXPENDITURE	
Fixed Assets	RM
Land & Building	-
OFFICE EQUIPMENT	4,500
VEHICLE	62,800
FURNITURE & FITTINGS	6,500
Working Capital	
RENTAL	5,000
UTILITIES (electricity, water, Wi-Fi, etc.)	14,201
SALARIES, EPF &	32,850
Other Expenditure	
Other Expenditure	
Pre-Operations	
Deposit (rent, utilities, etc.)	9,750
Business Registration & Licences	1,500
Insurance & Road Tax for Motor Vehicle	500
Other Expenditure	500
TOTAL	138,101

MARKETING EXPENDITURE	
Fixed Assets	RM
SIGNBOARD	2,000
Business Card	240
Working Capital	
ADVERTISEMENT	14,522
Influencer Pay	6,000
Salaries, EPF, SOCSO	16,227
Other Expenditure	
Other Expenditure	
Pre-Operations	
Deposit (rent, utilities, etc.)	
Business Registration & Licences	
Insurance & Road Tax for Motor Vehicle	
Other Expenditure	
TOTAL	38,989

OPERATIONS EXPENDITURE	
Fixed Assets	RM
OPERATIONAL TOOLS	15,352
Working Capital	
Raw Materials & Packaging	64,073
Carriage Inward & Duty	300
Salaries, EPF & SOCSO	16,227
Other Expenditure	
Other Expenditure	200
Pre-Operations	
Deposit (rent, utilities, etc.)	
Business Registration & Licences	
Insurance & Road Tax for Motor Vehicle	
Other Expenditure	
TOTAL	96,152

9.2 Project Implementation Cost and Sources of Finance

PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE						
Project Implementation Cost			Sources of Finance			
Requirements		Cost	Loan	Hire-Purchase	Own Contribution	
					Cash	Existing F. Assets
Fixed Assets						
Land & Building						
OFFICE EQUIPMENT		4,500	4,500			
VEHICLE		62,800		62,800		
FURNITURE & FITTINGS		6,500	6,500			
SIGNBOARD		2,000			2,000	
Business Card		240			240	
OPERATIONAL TOOLS		15,352	5,352		10,000	
Working Capital						
Capital	1 months					
Administrative		52,051	52,051			
Marketing		36,749	36,749			
Operations		80,600	80,600			
Pre-Operations & Other Expenditure		12,450	12,450			
Contingencies	10%	27,324	17,962		9,362	
TOTAL		300,567	216,165	62,800	21,602	

9.3 Fixed Asset Depreciation Schedule

DEPRECIATION SCHEDULES

Fixed Asset		OFFICE EQUIPMENT	
Cost (RM)		4,500	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	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	-

Fixed Asset		VEHICLE	
Cost (RM)		62,800	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	62,800
1	12,560	12,560	50,240
2	12,560	25,120	37,680
3	12,560	37,680	25,120
4	12,560	50,240	12,560
5	12,560	62,800	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		FURNITURE & FITTINGS	
Cost (RM)		6,500	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	6,500
1	1,300	1,300	5,200
2	1,300	2,600	3,900
3	1,300	3,900	2,600
4	1,300	5,200	1,300
5	1,300	6,500	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		VEHICLE	
Cost (RM)		62,800	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	-
1	-	-	-
2	-	-	-
3	-	-	-
4	-	-	-
5	-	-	-
6	-	-	-
7	-	-	-
8	-	-	-
9	-	-	-
10	-	-	-

Fixed Asset		SIGNBOARD	
Cost (RM)		2,000	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	2,000
1	400	400	1,600
2	400	800	1,200
3	400	1,200	800
4	400	1,600	400
5	400	2,000	-

Fixed Asset		Business Card	
Cost (RM)		240	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	240
1	48	48	192
2	48	96	144
3	48	144	96
4	48	192	48
5	48	240	-

6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

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

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

Fixed Asset			
Cost (RM)			
Method	OPERATIONAL TOOLS		
Economic Life (yrs)	15,352		
Method	Straight Line		
Economic Life (yrs)	5		
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	15,352
1	3,070	3,070	12,282
2	3,070	6,141	9,211
3	3,070	9,211	6,141
4	3,070	12,282	3,070
5	3,070	15,352	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

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

9.4 Loan and Hire Purchase Depreciation Schedule

LOAN & HIRE-PURCHASE AMMORTISATION SCHEDULES

LOAN REPAYMENT SCHEDULE				
Amount	216,165			
Interest Rate	5%			
Duration (yrs)	10			
Method	Kadar tetap			

Year	Principal	Interest	Total Payment	Principal Balance
	-	-		216,165
1	21,616	10,808	32,425	194,548
2	21,616	10,808	32,425	172,932
3	21,616	10,808	32,425	151,315
4	21,616	10,808	32,425	129,699
5	21,616	10,808	32,425	108,082
6	21,616	10,808	32,425	86,466
7	21,616	10,808	32,425	64,849
8	21,616	10,808	32,425	43,233
9	21,616	10,808	32,425	21,616
10	21,616	10,808	32,425	

HIRE-PURCHASE REPAYMENT SCHEDULE				
Amount	62,800			
Interest Rate	5%			
Duration (yrs)	7			

Year	Principal	Interest	Total Payment	Principal Balance
	-	-		62,800
1	8,971	3,140	12,111	53,829
2	8,971	3,140	12,111	44,857
3	8,971	3,140	12,111	35,886
4	8,971	3,140	12,111	26,914
5	8,971	3,140	12,111	17,943
6	8,971	3,140	12,111	8,971
7	8,971	3,140	12,111	-
8	0	0	-	-
9	0	0	-	-
10	0	0	-	-

9.5 Proforma Cashflow Statement

MONTH	TOTAL YR 1	YEAR 2	YEAR 3
CASH INFLOW			
Capital (Cash)	21,602		
Loan	216,165		
Cash Sales	2,400,000	2,760,000	3,036,000
Collection of Accounts Receivable			
TOTAL CASH INFLOW	2,637,767	2,760,000	3,036,000
CASH OUTFLOW			
Administrative Expenditure			
RENTAL	60,000	66,000	75,900
UTILITIES (electricity, water, wifi, etc.)	170,415	187,456	215,575
SALARIES, EPF &	394,202	433,622	498,665
Marketing Expenditure			
ADVERTISEMENT	174,264	191,690	220,444
Influencer Pay	72,000	79,200	91,080
Salaries, EPF, SOCSO	194,724	214,196	246,326
Operations Expenditure			
Cash Purchase	384,440	442,106	486,316
Payment of Account Payable	352,403	384,440	442,106
Carriage Inward & Duty	3,600	3,960	4,554
Salaries, EPF & SOCSO	194,724	214,196	246,326
Other Expenditure	200	220	253
Pre-Operations			
Deposit (rent, utilities, etc.)	9,750		
Business Registration & Licences	1,500		
Insurance & Road Tax for Motor Vehicle	500	500	500
Other Pre-Operations Expenditure	500		
Fixed Assets			
Purchase of Fixed Assets - Land & Buildings			
Purchase of Fixed Assets - Others	28,592		
Hire-Purchase Down Payment			
Hire-Purchase Repayment:			
Principal	8,971	8,971	8,971
Interest	3,140	3,140	3,140
Loan Repayment:			
Principal	21,616	21,616	21,616
Interest	10,808	10,808	10,808
Tax Payable	0	0	0
TOTAL CASH OUTFLOW	2,086,350	2,262,123	2,572,581
CASH SURPLUS (DEFICIT)	551,417	497,877	463,419
BEGINNING CASH BALANCE		551,417	1,049,294
ENDING CASH BALANCE	551,417	1,049,294	1,512,713

9.6 Proforma Income Statement

PRO-FORMA INCOME STATEMENT			
	Year 1	Year 2	Year 3
Sales	2,400,000	2,760,000	3,036,000
Less: Cost of Sales			
Opening Stock of Finished Goods		500	550
Production Cost	969,774	1,105,388	1,226,500
less: Ending Stock of Finished Goods	500	550	633
	0	0	0
	969,274	1,105,338	1,226,418
Gross Profit	1,430,726	1,654,662	1,809,582
Less: Expenditure			
Administrative Expenditure	624,617	687,078	790,140
Marketing Expenditure	440,988	485,087	557,850
Other Expenditure	200	220	253
Business Registration & Licences	1,500		
Insurance & Road Tax for Motor Vehicle	500	500	500
Other Pre-Operations Expenditure	500		
Interest on Hire-Purchase	3,140	3,140	3,140
Interest on Loan	10,808	10,808	10,808
Depreciation of Fixed Assets	15,208	15,208	15,208
Total Expenditure	1,097,461	1,202,041	1,377,899
Net Profit Before Tax	333,265	452,620	431,683
Tax	0	0	0
Net Profit After Tax	333,265	452,620	431,683
Accumulated Net Profit	333,265	785,886	1,217,569

9.7 Proforma Balance Sheet

PRO-FORMA BALANCE SHEET			
	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Land & Building			
OFFICE EQUIPMENT	3,600	2,700	1,800
VEHICLE	50,240	37,680	25,120
FURNITURE & FITTINGS	5,200	3,900	2,600
SIGNBOARD	1,600	1,200	800
Business Card	192	144	96
OPERATIONAL TOOLS	12,282	9,211	6,141
	73,114	54,835	36,557
Current Assets			
Stock of Raw Materials	500	550	633
Stock of Finished Goods	500	550	633
Accounts Receivable			
Cash Balance	551,417	1,049,294	1,512,713
	552,417	1,050,394	1,513,978
Other Assets			
Deposit	9,750	9,750	9,750
TOTAL ASSETS	635,281	1,114,979	1,560,285
Owners' Equity			
Capital	21,602	21,602	21,602
Accumulated Profit	333,265	785,886	1,217,569
	354,867	807,488	1,239,171
Long Term Liabilities			
Loan Balance	194,548	172,932	151,315
Hire-Purchase Balance	53,829	44,857	35,886
	248,377	217,789	187,201
Current Liabilities			
Accounts Payable	32,037	89,703	133,913
TOTAL EQUITY & LIABILITIES	635,281	1,114,979	1,560,285

9.8 Financial Ratio Analysis

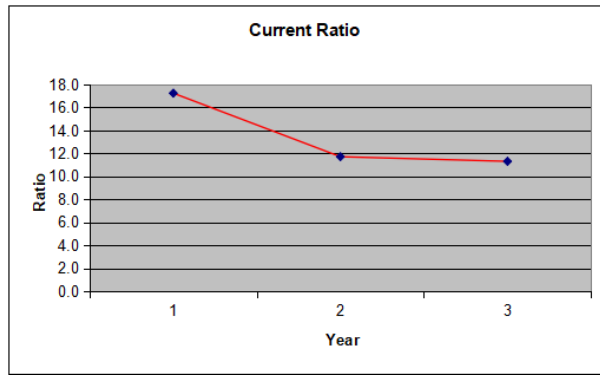
FINANCIAL PERFORMANCE			
	Year 1	Year 2	Year 3
<u>PROFITABILITY</u>			
Sales	2,400,000	2,760,000	3,036,000
Gross Profit	1,430,726	1,654,662	1,809,582
Profit Before Tax	333,265	452,620	431,683
Profit After Tax	333,265	452,620	431,683
Accumulated Profit	333,265	785,886	1,217,569
<u>LIQUIDITY</u>			
Total Cash Inflow	2,637,767	2,760,000	3,036,000
Total Cash Outflow	2,086,350	2,262,123	2,572,581
Surplus (Deficit)	551,417	497,877	463,419
Accumulated Cash	551,417	1,049,294	1,512,713
<u>SAFETY</u>			
Owners' Equity	354,867	807,488	1,239,171
Fixed Assets	73,114	54,835	36,557
Current Assets	552,417	1,050,394	1,513,978
Long Term Liabilities	248,377	217,789	187,201
Current Liabilities	32,037	89,703	133,913
<u>FINANCIAL RATIOS</u>			
<i>Profitability</i>			
Return on Sales	14%	16%	14%
Return on Equity	94%	56%	35%
Return on Investment	52%	41%	28%
<i>Liquidity</i>			
Current Ratio	17.2	11.7	11.3
Quick Ratio (Acid Test)	17.2	11.7	11.3
<i>Safety</i>			
Debt to Equity Ratio	0.8	0.4	0.3
<u>BREAK-EVEN ANALYSIS</u>			
Break-Even Point (Sales)	1,842,463	2,010,919	2,318,483
Break-Even Point (%)	77%	73%	76%

9.8.1 Liquidity Ratios

<i>Liquidity</i>			
Current Ratio	17.2	11.7	11.3
Quick Ratio (Acid Test)	17.2	11.7	11.3

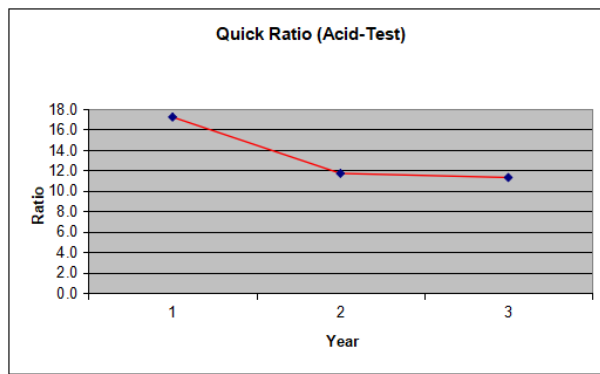
9.8.1.1 Current Ratios

<i>Liquidity</i>			
Current Ratio	17.2	11.7	11.3



9.8.1.2 Quick Ratios

<i>Liquidity</i>			
Quick Ratio (Acid Test)	17.2	11.7	11.3

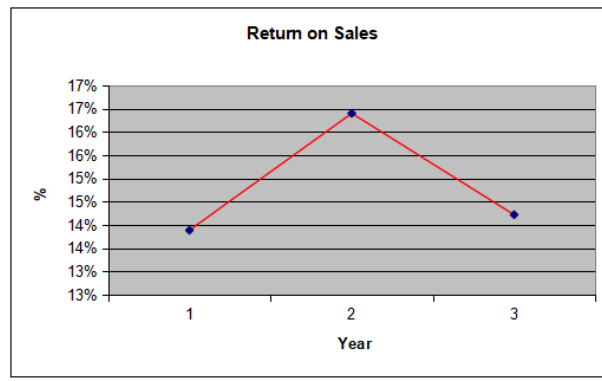


9.8.2 Profitability Ratios

Profitability			
Return on Sales	14%	16%	14%
Return on Equity	94%	56%	35%
Return on Investment	52%	41%	28%

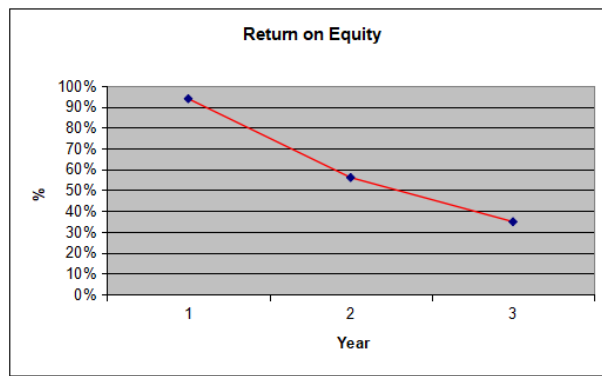
9.8.2.1 Return on Sales

Profitability			
Return on Sales	14%	16%	14%



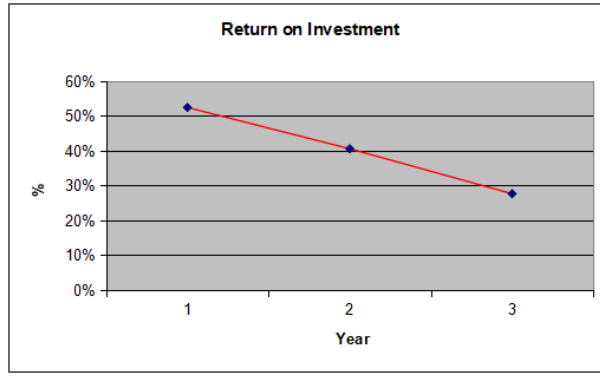
9.8.2.2 Return on Equity

Profitability			
Return on Equity	94%	56%	35%



9.8.2.3 Return On Investment

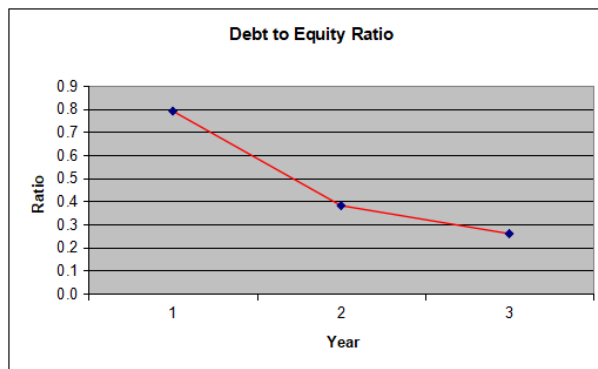
Profitability			
Return on Investment	52%	41%	28%



9.8.3 Solvency Ratios

9.8.3.1 Debt to Equity

Safety			
Debt to Equity Ratio	0.8	0.4	0.3



Business Model Canvas (BMC)

10 **Business Model Canvas**

<p>KEY PARTNERS</p> <ul style="list-style-type: none"> ● Grab ● Lalamove ● Raw material supplier 	<p>KEY ACTIVITIES</p> <ul style="list-style-type: none"> ● Serving ● Baking ● Packing ● Marketing 	<p>VALUE PROPOSITION</p> <ul style="list-style-type: none"> ● Halal ● Handmade cookies ● Freshly baked (daily) 	<p>CUSTOMER RELATIONSHIPS</p> <ul style="list-style-type: none"> ● Social media ● Website ● Advertisement (Radio, Newspaper) 	<p>CUSTOMER SEGMENTS</p> <ul style="list-style-type: none"> ● Cookies lover ● Family ● Friends ● Teenagers
	<p>KEY RESOURCES</p> <ul style="list-style-type: none"> ● High quality ingredients ● Talented workers ● Relaxing and cosy surroundings ● High technology (Wi-Fi) 		<p>CHANNELS</p> <ul style="list-style-type: none"> ● Instagram ● Facebook ● Tiktok ● Whatsapp ● Cook E's Bakery website ● Era FM ● Malaysia Hari Ini Newspaper 	
<p>COST STRUCTURE</p> <ul style="list-style-type: none"> ● Salaries ● Rental cost ● Machine cost ● Raw material cost ● Packaging 			<p>REVENUE STREAMS</p> <ul style="list-style-type: none"> ● Service fee ● Product sales 	

CONCLUSION

CONCLUSION

We were thankful that we could complete our business plan without difficulties or issues. Despite all our dedication and hard work, we have also encountered several unexpected situations that have all been quite beneficial to us. According to our purpose, we at Cook E's Bakery will treat every customer like family and put their needs first from start to finish to make them satisfied with our services and use their feedback to get improved over time.

Apart from that, our price is affordable and the lowest among our opponents. Since then, we have committed to offering high-quality and reasonable cookies. In addition, our coffee shop is in Larkin Town Centre Shop Lot, Larkin, Johor Bharu and is perfect for our cafe due to its ideal position. Customers may also request delivery from us via Grab and Lalamove.

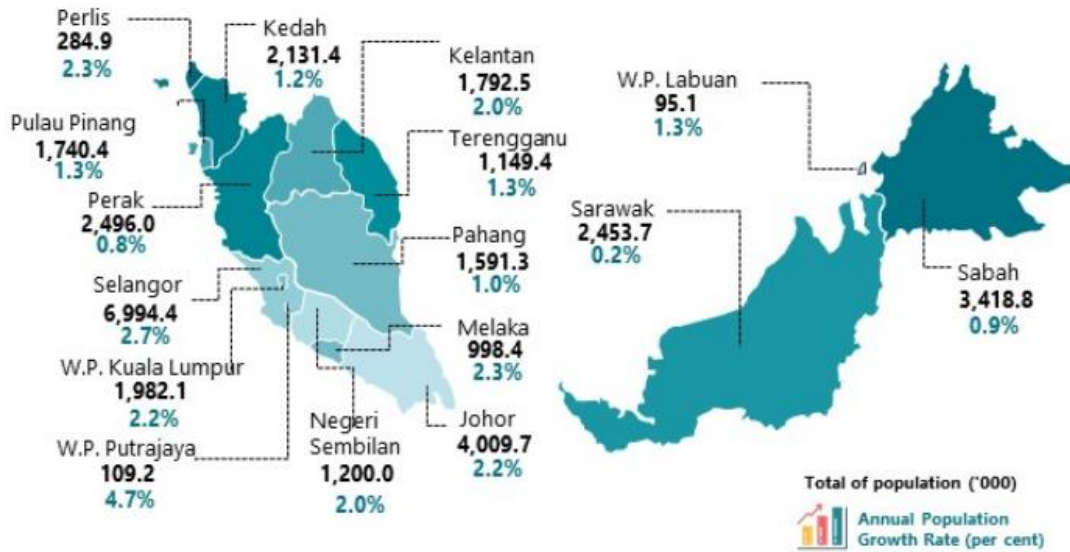
All in all, we all agreed to carry on with this project. By adhering to the guiding principles of integrity, quality, service, and relationships and by taking any risk that will directly or indirectly enhance our future commercial performance, it is evident that this project will assist us in becoming the top cookies maker in the world as well as a leading provider of dessert service products. By creating this business plan, we wish to inspire and motivate ourselves and anybody considering launching a company, especially in the plantation sector.

Since our activity will significantly influence society, we must obtain approval before we can begin. Finally, finishing this ENT300 business plan has provided us with the ideal opportunity to learn how to start our own company. Therefore, ENT300 is crucial since it will educate and inspire us to establish our new company to survive.

APPENDICES

Market Analysis / Statistical Data

TOTAL OF POPULATION AND ANNUAL POPULATION GROWTH RATE BY STATE, MALAYSIA, 2020






PRINCIPAL STATISTICS OF POPULATION BY STATE, MALAYSIA, 2020



Source: Department of Statistic Malaysia

SSM Registration

 SURUHANJAYA SYARIKAT MALAYSIA COMPANIES COMMISSION OF MALAYSIA		
PERAKUAN PENDAFTARAN AKTA PENDAFTARAN PERNIAGAAN 1956		
		BORANG D (KAEDAH 13)
		No. Pendaftaran
		<input type="text"/>
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<p>Dengan ini diperakui bahawa Perniagaan yang dijalankan dengan nama</p> <p style="text-align: center;"><input type="text"/></p> <p>telah didaftarkan dari hari ini sehingga <input type="text"/> menurut peruntukan-peruntukan Akta Pendaftaran Perniagaan 1956, dengan nombor yang ditunjukkan di sini dan tempat utama perniagaannya di <input type="text"/></p> <p><input type="text"/></p>		
<p>Jenis Perniagaan</p> <div style="border: 1px solid black; height: 50px; width: 100%; background-color: #e0e0ff;"></div>		
<p>Bertarikh di <input type="text"/> pada <input type="text"/></p>		
 DATO' ZAHRAH AID WAHAB FENNER Pendaftar Perniagaan Semenanjung Malaysia		

PARTNERSHIP AGREEMENT

PARTNERSHIP AGREEMENT

This Partnership Agreement is made on *5th January 2023* between NURUL JANNAH BINTI ZAIDI, NURSAFIYAH BINTI SULIMAN, MUHAMMAD RAZIN BIN FADIL, MUHAMMAD RAZI IN ABDUL WAHAB and NUR RAIHANA BINTI SYAMSUL.

1. Cook E's Bakery

The parties hereby form a partnership under the name of "Cook E's Bakery" to open a bakery. The location of the business shall be at *Larkin Town Centre Shop Lot, Jalan Garuda, Larkin, Johor Bahru*

2. Term

The partnership shall begin on *5th January 2023* and shall continue until every partner agreed to terminate this partnership agreement.

3. Capital

The capital of the partnership shall be contributed in cash by the partners as follows:

- A separate capital account shall be maintained for each partner.
- Neither partner shall withdraw any part of their capital account.
- Upon the demand of either partner, the capital accounts of the partners shall be always maintained in the proportions in which the partners share in the profits and losses of the partnership. The capital contribution to the partnership is stated as follows:

Name	Position	Capital Contribution (RM)	Percentage Contribution (%)
Nurul Jannah Binti Zaidi	Operation Manager	RM4,320.40	20%
Nursafiyah Binti Suliman	Administration Manager	RM4,320.40	20%
Muhammad Razin Bin Fadil	General Manager	RM4,320.40	20%
Muhammad Razi Bin Abdul Wahab	Marketing Manager	RM4,320.40	20%
Nur Raihana Binti Syamsul	Financial Manager	RM4,320.40	20%
TOTAL		RM 21 602	100%

4. Profit and Loss

The net profit of the partnership shall be divided equally between the partners and the net losses shall be borne equally by them. A separate income account shall be maintained for each partner. Partnership profits and losses shall be charged or credited to the separate income account of each partner. If a partner has no credit balance in their income account, losses shall be charged to their capital account.

5. Salaries and Withdrawals

Partners shall receive any salary for services rendered to the partnership. Each partner may, from time to time, withdraw the credit balance in their income account.

6. Interest

No interest shall be paid on the initial contributions to the capital of the partnership or on any subsequent contributions of capital.

7. Management Duties and Restrictions

The partners shall have equal rights in the management of the partnership business, and each partner shall devote their entire time to the conduct of the business. Without the consent of the other partner neither partner shall on behalf of the partnership borrow or lend money, or make, deliver, or accept any commercial paper, or execute any mortgage, security agreement, bond, or lease, or purchase or contract to purchase, or sell or contract to sell any property for or of the partnership other than the type of property bought and sold in the regular course of its business.

8. Banking

All funds of the partnership shall be deposited in its name in such checking account or accounts as shall be designated by the partners. All withdrawals therefrom are to be made upon checks signed by either partner.

9. Books

The partnership books shall be maintained at the principal office of the partnership, and each partner shall always have access to the books. The books shall be kept on a fiscal year basis and shall be closed and balanced at the end of each fiscal year. An audit shall be made as of the closing date.

10. Voluntary Termination

The partnership may be dissolved at any time by agreement of the partners, in which event the partners shall proceed with reasonable promptness to liquidate the business of the partnership.

11. Death

Upon the death of either partner, the surviving partner shall have the right either to purchase the interest of the decedent in the partnership or to terminate and liquidate the partnership business.

12. Arbitration

Any controversy or claim arising out of or relating to this Agreement, or the breach hereof, shall be settled by arbitration in accordance with the rules. In witness whereof the parties have signed this Agreement. Executed this on 1 October of 2021 in Kota Bharu, Kelantan, each partner agreed and signed this agreement to show their commitment to this partnership.

COMPENSATION AND BENEFITS

➤ Employment Act 1955

Employment law in Malaysia is generally governed by the Employment Act 1955 (“Employment Act”). The Employment Act sets out certain minimum benefits that are afforded to applicable employees. For applicable employees – any clause in an employment contract that purports to offer less favorable benefits than those set out in the Employment Act, shall be void and replaced with the minimum benefits in the Employment Act.

The protection under the Employment Act only applies to these categories of employees:

- Employees whose monthly salary does not exceed RM2,000
- Employees who are engaged in manual labor, regardless of salary.
- Employees engaged in the operation or maintenance of mechanically propelled vehicle.
- Employees who supervise or oversees other employees engaged in manual labor
- Employees engaged in any capacity on a vessel (subject to certain other conditions)

1) Rest day

Every employee shall be allowed in each week a rest day of one whole day as may. be determined from time to time by the employer.

2) Holidays

Every employee shall be entitled to a paid holiday at his ordinary rate of pay on ten gazette public holidays in any one calendar year, four of which shall be :

- (a) the National Day
- (b) the Birthday of the Yang di-Pertuan Agong;
- (c) the Birthday of the Ruler or the Yang di-Pertua Negeri, as the case may be, of the State in which the employee wholly or mainly works under his contract of service, or the Federal Territory Day, if the employee wholly or mainly works in the Federal Territory; and
- (d) the Workers' Day: Provided that if any of the said ten gazette public holidays falls on a rest day the working day following immediately thereafter shall be a paid holiday in substitution therefor

3) Annual leave

An employee shall be entitled to paid annual leave of

- (a) eight days for every twelve months of continuous service with the same employer if he has been employed by that employer for a period of less than two years;
- (b) twelve days for every twelve months of continuous service with the same employer if he has been employed by that employer for a period of two years or more but less than five years;
- (c) sixteen days for every twelve months of continuous service with the same employer if he has been employed by that employer for a period of five years or more, and if he has not completed twelve months of

continuous service with the same employer during the year in which his contract of service terminates, his entitlement to paid annual leave shall be in direct proportion to the number of completed months of service:

4) Sick leave

An employee shall, after examination at the expense of the employer

(a) by a registered medical practitioner duly appointed by the employer; or

(b) if no such medical practitioner is appointed or, if having regard to the nature or

circumstances of the illness, the services of the medical practitioner so appointed are not obtainable within a reasonable time or distance, by any other registered medical practitioner or by a medical officer, be entitled to paid sick leave,

(aa) where no hospitalization is necessary,

(i) of fourteen days in the aggregate in each calendar year if the employee has been employed for less than two years;

(ii) of eighteen days in the aggregate in each calendar year if the employee has been employed for two years or more but less than five years;

(iii) of twenty-two days in the aggregate in each calendar year if the employee has been employed for five years or more; or

(bb) of sixty days in the aggregate in each calendar year if hospitalisation is

necessary, as may be certified by such registered medical practitioner or

medical officer:

- Provided that the total number of days of paid sick leave in a calendar year which an employee is entitled to under this section shall be sixty days in the aggregate; An employee shall also be entitled to paid sick leave under paragraphs (aa) and (bb) of subsection (1) after examination by a dental surgeon as defined in the Dental Act 1971

5) Maternity leave

- Every female employee shall be entitled to maternity leave for a period of not less than sixty consecutive days.
- A female employee shall not be entitled to any maternity allowance if at the time of her confinement she has five or more surviving children.

6) Overtime

For any overtime work carried out in excess of the normal hours of work, the employee shall be paid at a rate not less than one and half times his hourly rate of pay irrespective of the basis on which his rate of pay is fixed. In this section "overtime" means the number of hours of work carried out more than the normal hours of work per day. Provided that if any work is carried out after the spread over period of ten hours, the whole period beginning from the time that the said spread over period ends up to the time that the employee ceases work for the day shall be deemed to be overtime.

Any other terms and conditions are:

- 1) Paternity Leave Male employees are eligible to 2 working days leave for the birth of their own child up to 5 surviving child.
- 2) Marriage Leave Employees are entitled for 5 days leave for first legal marriage per employment.
- 3) Compassionate Leave Every employee is entitled for 3 consecutive working days on the death of their immediate family member.
- 4) Bonus The bonus will be granted to employees at a rate of 30 % of the monthly salaries depends on the company's performance.
- 5) The Annual Increment Employees will be paid with an annual increment based on the individual performance at a rate of 5% to 30% per annum. Those who fail to achieve the performance standard will not be granted with an annual increment.

➤ **Social Security Organization (SOCSO)**

The main function of SOCSO is to provide social security protection to employees and their dependants through the Employment Injury Scheme and the Invalidity Scheme. The Employment Injury Scheme provides protection to employees against occupational injuries including occupational diseases and commuting accidents. The Invalidity Scheme provides 24-hour protection to employees against invalidity or death due to any cause outside working hours and not related to employment. Both schemes provide cash benefits to employees and their dependants in the event of unforeseen incidents, in addition to providing medical treatment, physical rehabilitation or vocational training. SOCSO also conducts implements accident prevention activities through occupational safety and health awareness programmes among employees and

employers. The rate of contribution is 1.25% per month from the insured salary option. Monthly contribution is subject to the ceiling of the insured wage of RM4,000.00 per month.

➤ **Employer Provident Fund (EPF)**

As an employer, the responsibilities include paying EPF contributions in respect of any person engaged to work under a Contract of Service or Apprenticeship. Subject to the provisions of section 52, every employee and every employer of a person who is an employee within the meaning of this Act shall be liable to pay monthly contributions on the number of wages at the rate respectively set out in the Third Schedule (Section 43(1), EPF Act 1991).