



اَوْبُو سَيْتِي تَيْكُو لَوِي مَارَا
UNIVERSITI
TEKNOLOGI
MARA

**COLLEGE OF CHEMICAL ENGINEERING
DIPLOMA IN CHEMICAL ENGINEERING (EH110)**

FUNDAMENTALS OF ENTREPRENUERSHIP

ENT 300

SPREAD IT ENT.

MATCHA HAZELNUT SPREAD



PREPARED FOR:

MADAM NORHAFINI BINTI HAMBALI

PREPARED BY: GROUP 2

Nurelyana Binti Abdul Rashid

2020893972

Nurhanis Zuhairah Binti

2020824124

Muhammad Nuhairy Bin Yusni

2020882908

Muhammad Syarifuddin Imran Bin Zainal Effendy

2020890342

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%)

Criteria	Marks Allocated	Poor	Moderate	Satisfactory	Good	Excellent	Marks Obtained
Preliminary Material:	5	0-1 mark Poor presentation on the preliminary materials.	2 marks Moderate presentation on the preliminary materials	3 marks Satisfactory presentation on the preliminary materials.	4 marks Good presentation on the preliminary materials.	5 marks Excellent presentation on the preliminary materials.	
Executive Summary	5	0-1 mark No executive summary	2 marks Poorly understand on the executive summary	3 marks Moderate understand on the executive summary	4 marks Satisfactory understanding on the executive summary	5 marks Good understanding on the executive summary	
Business Background	5	0-1 mark Poor presentation on business background	2 marks Moderate presentation on business background	3 marks Satisfactory presentation on business background	4 marks Good presentation on business background	5 marks Excellent presentation on business background	
Partners Background	5	0-1 mark Poor presentation on partners/shareholders background	2 marks Moderate presentation on partners/shareholders background	3 marks Satisfactory presentation on partners/shareholders background	4 marks Good presentation on partners/ shareholders background	5 marks Excellent presentation on partners/shareholders background	
Administrative 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	
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	

		0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
Financial Plan	15	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						
TOTAL MARKS							/100

 14/1/23

Nurul Hazwani Binti Sabri

Pensyarah

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

ACKNOWLEDGEMENT

ACKNOWLEDGEMENT

All accolades are given to Him, the All-Creator, with thankfulness. Finally, after all the difficulties and hurdles on our way, we succeed in reaching the objective. The group members may now conclude their business plan report with a sense of accomplishment. The students would like to state that they have gained a great deal of information and experience as a result of completing this course. Although the endeavour is undoubtedly challenging, it is worthwhile, and there is much to be learnt from it. Thank you to the Almighty Allah SWT for His divine direction, which made it possible for me to complete the business plan report.

The students would like to thank Madam Norhafini binti Hambali, their entrepreneurship instructor, for her direction, encouragement, and advise. She also imparts her knowledge and expertise in the lectures to guarantee that the business plan is completed in line with the standards for passing ENT 300.

Recall the times when you were working on this report and how, in the course of finishing it, the pupils managed to forge close friendships among themselves. Their shared goals and the close relationship they have developed greatly aid in their accomplishment. The success is a result of the crucial roles that each colleague plays.

TABLE OF CONTENTS

TABLE OF CONTENTS

LETTER OF SUBMISSION	3
ACKNOWLEDGEMENT	4
TABLE OF CONTENT	6
EXECUTIVE SUMMARY	9
1 INTRODUCTION	12
2 PURPOSE	14
2.1 To outlines the goal and monitor their success as their company expands	
2.2 To analyze market demand ad competitors in the same field	
2.3 To avoid any unwanted event such as bankruptcy.	
3 BUSINESS BACKGROUND	16
3.1 Vision and Mission	
3.2 Logo and Motto	
4 BACKGROUND OF PARTNERSHIPS	16
4.1 CEO	
4.2 Administration Manager	
4.3 Marketing Manager	
4.4 Operation Manager	
4.5 Financial Manager	
5 LOCATION OF BUSINESS	26
6 MARKETING PLAN	30
7 OPERATIONAL PLAN	49
8 ADMINISTRATION PLAN	67
9 FINANCIAL PLAN	77

BUSINESS MODEL CANVAS

94

PARTNERSHIP AGREEMENT

97

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Everybody who likes green tea may get a premium food flavoring from Spread IT Ent. When people desire something sweet, our organization offers a very nice spread in terms of flavor. This spread will bring a typical person and a vegetarian together because their tastes in food are different. Since some vegans eat matcha spread only sometimes, our firm strives to be the top food producer in order to enhance the lives of our vegans and provide them with new experiences by supplying plant-based matcha spread. Our goal in developing this matcha spread is to become the largest matcha supplier on the world market. Due to our continued business expansion, we believe that in the future our company will rank among the largest food manufacturers both locally and globally.

The headquarters of Spread IT Ent. is located in Telok Mengkuang Panglima Garang, Selangor, and the company was registered under the Business Act of 1956 and with Suruhanjaya Syarikat Malaysia (SSM). The collaboration of four experts from various fields owns the business. These 4 people will actively participate in the company's management. This knowledge has been gathered by Spread IT to offer managerial knowledge. For three years, Spread IT has worked with the food industry.

Everyone who enjoys food, whether they are vegan or not, as well as those who lead healthy lifestyles, make up our clientele. In addition to satisfying vegan flavour, our product is manufactured with nutritious components to support our customers' healthy lifestyles. Because our product contains high-quality, natural sweeteners, natural nutrients, and palm oil products, it is comprised of healthy components. It is suitable for everyone because it has such a large positive influence on our customer. In reality, Malaysia is listed as one of the unhealthy countries with inadequate health awareness on the New Straits Time website as of November 11, 2021. Additionally, when our Health Minister Khairy Jamaludin was being interviewed by a television network. He claims that "In Malaysia, one in two individuals—including myself—are obese and overweight, while one in four people don't engage in any form of physical exercise and one in twenty people follow a healthy eating regimen." Our nation clearly has a poor level of healthy living, and we need to prevent this in the future. We thus use this chance to promote our goods for a better future.

BUSINESS BACKGROUND

Spread IT Ent. is a manufacturing company that provide great product focusing on fulfilling demand of vegan consumer and one of our best selling product is Matcha spread. This company was build on the joint venture of 4 entrepreneur with different background of expertise. The reason behind the joint venture is because these entrepreneurs are aiming to be the best in shorter amount of time compared to other competitors. By establishing an a partnership, the business will have greater capital and better ideas for growth. The origin idea of the business was to increase the supply of vegan product worldwide. This is because according to analysis from expert of market and demand, there will be and increase demand of vegan product by 12.6% in 2028. These entrepreneurs saw an opportunity of successful business in this project 3 years ago and that is when the business was established which is in year 2020.

The business was just moved to a better and more suitable place in Telok Mengkuang Panglima Garang, Selangor and was position in an industrial area. Manufacturing and office work are both placed in this zone to remove the complex duty that are related to both departments. This location was selected by a few factors including raw material availability, transportation and cost.

After 3 years struggling in setting up the business all the way from scratch, Spread IT Ent. is able to employ 11 staffs as indirect worker and 28 staffs as direct worker. These 28 members are the heart of the business responsible in ensuring the business will run smoothly in order to grab huge success. With this 28 manpower, Spread IT Ent. are able to produce almost 20,000 kilograms of matcha spread per month to be distributed to hundreds of vendors in 4 state in Malaysia which are Kuala Lumpur, Selangor, Kedah, Pahang. The state chosen have their advantages and strength in enhancing marketibility of our product. Working hour in our company for both office and production is 8 hours starting at 8.00am until 5.00pm in the evening every week from Monday to Friday. This optimal working hour is set to achieve best product quality by prioritizing staffs endurance and durability while not reducing the focus on increasing the production rate.

INTRODUCTION

1. Introduction

Spread IT's first goal is to provide a positive image, delivering quality, and at affordable pricing. In order to encourage brand devoted consumers to use the Spread It matcha spread on a regular basis, a sense of exclusivity is intended. Since there aren't many food options for vegans to choose from, the second goal is to introduce them to matcha-based food spreads. Since obesity is one of the primary issues Malaysians confront, Spread IT wants every one of their customers to have a healthy lifestyle. Spread IT seized the opportunity to resolve this issue before it became worse. Since this industry is one of the most well-known industrial areas, Spread IT Enterprise was situated in Telok Panglima Garang, Klang, Selangor. Spread IT selected this location because it provided the greatest pricing and an appropriate location for the business. In compliance with Suruhanjaya Syarikat Malaysia (SSM) and the Registration of Business Act of 1956, Spread IT was introduced. One of Malaysia's largest matcha spread manufacturers is now Spread IT.

Matcha spread must be made available in order to vegans living in this nation more dietary choices. Spread IT wants to make life easier for vegans by providing a more straightforward offering. In addition, one of the reasons matcha spread has to be launched in Malaysia is due to the country's rising obesity rate. Given that it was created using more natural components with less side effects for the consumer, matcha spread is also advantageous for those who lead healthy lifestyles. Spread IT aspires to become one of the largest manufacturers of matcha spread both domestically and internationally in the future.

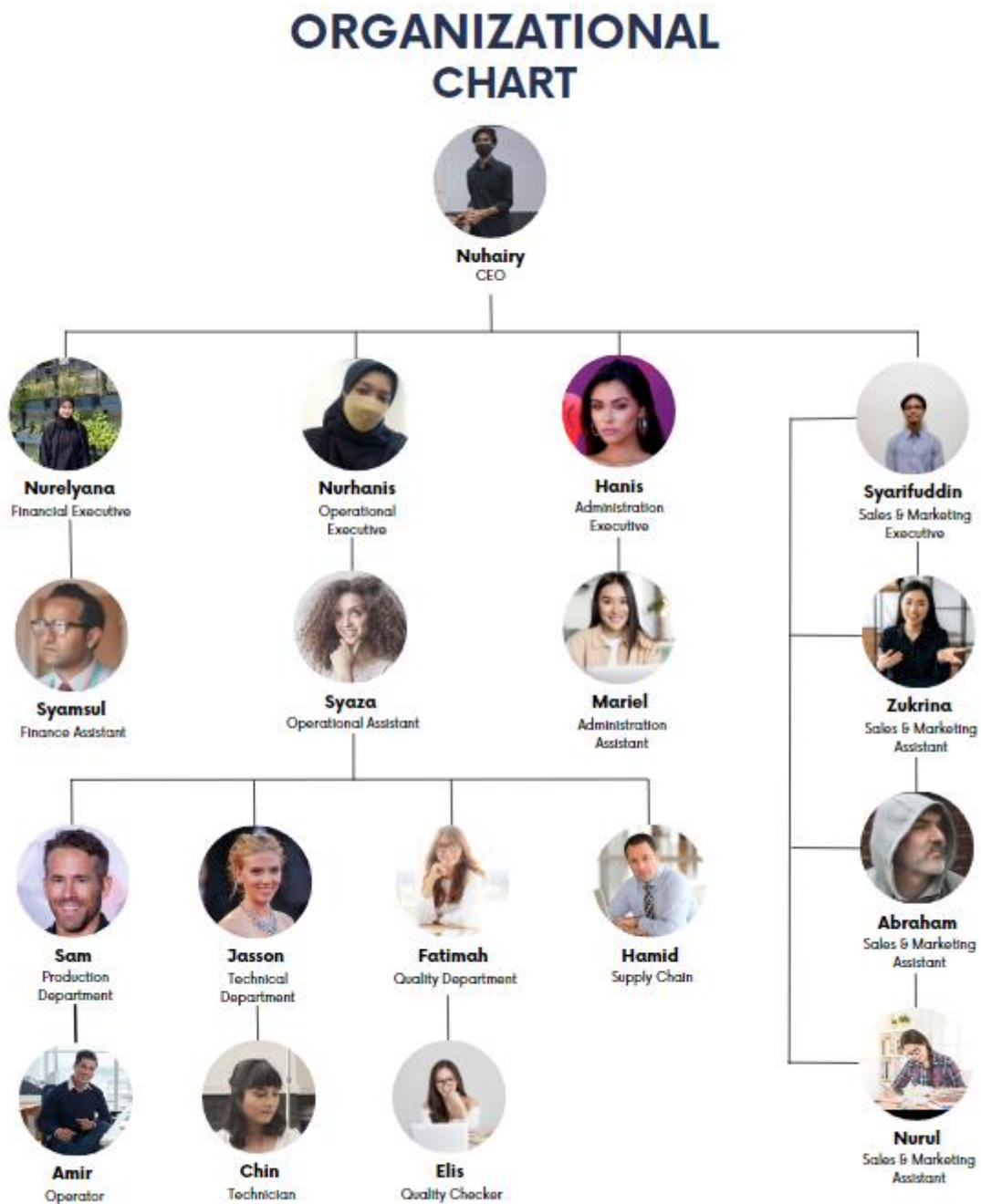
PURPOSE

2. Purpose of preparing the business plan

- 2.1. To outlines the goal and monitor their success as their company expands
- 2.2. To analyze market demand ad competitors in the same field
- 2.3. To avoid any unwanted event such as bankruptcy.

Seeks to be number one food producer in order to improve the quality of life for our vegans and provide them with unique experiences by offering plant-based matcha spread.

3.2 Organizational Chart



3.3 *Logo and Motto*

3.3.1 Logo



Spread IT is what we are known as. In our logo, each word has a distinct significance. The low carb symbol in our spread product denotes a low carbohydrate content. Therefore, it is not only focused on the product's delectability but also on the health of the consumer. Since we are aware that vegetarians do not have any specific food goods, vegans are our primary target market. Based on the matcha's colour, we decided on the colour green. Matcha is a neutral shade of green, therefore we decided to make that our motive to attract matcha lovers.

3.3.2 Motto

“One spread, different ways to share it”

We hope that our matcha sprad will be recognize by people as well as make use of it as not only a mere spread.

4.3. Basic amenities

However, it has already been decided on the utilities like water, power, and communication lines.

- Air product Banting water industry is one of our industry's water suppliers. During maintenance day and for our cooling system, this water would be used.
- Tenaga Nasional Berhad (TNB), as usual, will serve as our primary electrical source for the duration of our production.
- Unifi would serve as our primary means of communication since it offers high-speed internet, making it simpler for our customers to get in touch with us and connect with us.

MARKETING PLAN

5. Marketing Plan

6.1 Marketing Objectives

(i) New business

- Increase awareness of our company and products among local consumers.
- Attract more buyer by injecting the benefits of our product through marketing strategies
- To enter the market share and build strong business capital
- Generate business connections with suppliers, distributor and consumer

(ii) Existing business

- To increase profit by 25% by at the end of the year
- To penetrate the market by 70% and become the first choice of customers
- Become the first product to be in consumer's mind when they think about matcha spread

6.2 Description of products

Our product is matcha flavouring spread that comes with flavor of hazelnut. The uniqueness in our product that makes it worth the price is about the ingredients used to create this new innovation in modernizing spread in the food and beverages sector. One of the rare raw materials in our product is milk. All of our new matcha series use plant based milk which come from almond milk to substitute heavy cream produced from animal fats like cow. The decision of substituting heavy cream from animal fats with almond milk is due to increasing demand for vegan products all around the world. The almond milk is a 100% plant based product. This type of ingredient will fulfil the demand of vegetarians to have spread with 0% direct and indirect involvement from animals. This is what makes our product different from other company's.

The other rarity of our product is the source of sweetness of the product which is not from processed sugar. This type of sugar will expose consumers to many unhealthy conditions if taken in large quantities continuously, or even considerably. That is why as manufacturer, it is our responsibility to provide not only delicious and tasteful food but also nutritional food that helps in reducing potential in getting disease and improves consumers' health conditions. After struggling in Research and Development Department, our company have found a way to achieve this two-in-one product that everybody have been dreaming of, delicious and also healthy food product so that customers have no needs to bear the burden of finding additional vitamins product from pharmacist. It takes almost half a year to successfully replace processed sugar with natural sugar (honey). As everybody aware of, honey contains no danger or health risk to human no matter the volume of consumption in daily life. This important ingredient is what makes our product not only appetizing but also capable of helping people to fight against their health problems.

Last but not least is our main ingredient as mentioned in their name, Matcha. Matcha or green tea used in our spread production is imported all the way from Japan, a country that is very famous with their matcha product. Japan's matcha is undoubtedly one of the best green tea in the world. Imported matcha from Japan is not only flavorful and milky in taste but also high in vitamins that are required by humans to complete their daily task. This is the main ingredient that makes our product maintain a great quality and keep the price directly proportional to its standard. Matcha from Japan is expensive because it requires extreme labor and time intensive to make, and the highest quality de-stemmed and deveined leaves tencha are required.

In short, our product of spread series will not only provide a tasteful and nice texture that will give enjoyment to consumers, it also helps enhance physical health. This is why our exclusive product should be chosen as consumer No.1 spread in Malaysia.

Table 6.2.1 Product description

Product	Description
Features	<ul style="list-style-type: none"> • 100% made of vegetable material • High quality • Take a long time to expired
Materials	<ul style="list-style-type: none"> • Matcha, honey, almond milk, palm oil
Benefits	<ul style="list-style-type: none"> • Bring no harm to body even with excessive consumption • Enhance physical health

Table 6.2.2 Product illustration



6.3 Target market

Target market is one of the ways to determine people that entrepreneur think suited best to their product or services and also describe core customer base. Understanding customer's need will help entrepreneur to decide their target market.

6.3.1 Geographic Segmentation

Geographic segmentation is the first factor to be considered in choosing a place to build a business. Geographic segmentation includes the area is either urban, suburban or rural. This is because different areas practice different lifestyles. People in rural areas probably tend to have a simple and moderate lifestyle while people in urban areas might choose an expensive and high quality lifestyle. By taking a look into people's lifestyles in certain areas, entrepreneurs should be able to determine which areas are the best for their products or services. In Spread IT Enterprise, we offer a very high quality product that comes not only flavorful but also great for enhancing physical health. Therefore, it is sensible to charge a premium price for a high-quality product. This is the reason that we make T20 class as our main target market as they will have higher probability to buy our exclusive product to gain benefits offered.

6.3.2 Volume Purchase

In Malaysia, bread is one of the staple foods that has won the heart of many people and spread is one of the options people would eat with the bread. However the consumption of spread per serving is not too big in portion. The rough estimation is around 8 grams only which means a bottle of spread with 250 grams in weight can be used for 2 loaf of bread if not more. In short, 250 grams for each bottle or packaging is not too much and not too little. It can last for 2 weeks in average. Not only that, we are also aware of demand from cafés such as Huckleberry and Birch that consume large quantities of our product as their ingredient in baking. This

demand creates an opportunity for us to design a new variation of weight because it will be difficult for cafes to buy small packaging of our products in a bigger quantity. That is the time where we decided to launch a 3kg packaging in order to fulfill this demand.

6.3.3 Quality Evaluation of Distributor

Distributors could give a huge impact in attracting consumers to buy a certain product. Many factors need to be taken into consideration including sales and marketing capabilities, growth potential, and knowledge of the local market. Our company chose Birch Café as one of the consumers to increase exposure of our product to customers. Birch Café is an exclusive café that is well-known for their skill in fulfilling local demand and voraciousness in grabbing any business opportunity through their expertise in marketing capabilities. This character of Birch Café creates a chance for our company to grow our name among pastry lovers, especially consumers in the T20 class that have always been the regular buyer for this cafe. Second distributor for our product is Jaya Grocer. This Supermarket is one of the oldest companies competing in the market starting in 1974 which enabled them to gain huge experience in analyzing the local market. They always know how to gain the trust of the customer which will give us a great amount of guaranteed customers every month. Lastly is shopping malls that happen to gain increment of customers each year. This statistic benefits us with growth potential since shopping malls are the target of local and foreign consumers to search for products and goods.

6.4 Market size

6.4.1 Population table (in the first month)

6.4.1.1 Population 1

Table 6.4.1.1 Kuala Lumpur & Selangor

<i>Type of outlet</i>	<i>No of outlet</i>	<i>No of items to needed (box)</i>	<i>Unit per box</i>	<i>Weight per unit (gram)</i>	<i>Total Weight per box (gram)</i>	<i>Price/box (RM)</i>	<i>Total</i>
<i>Shopping Mall</i>	7	12	16	250	4000	320.00	26,880.00
<i>Super Market</i>	22	10	16	250	4000	320.00	70,400.00
<i>Total</i>						320.00	97,280.00

6.4.1.2 Population 2

Table 6.4.1.2 Kedah

<i>Type of outlet</i>	<i>No of outlet</i>	<i>No of items to needed (box)</i>	<i>Unit per box</i>	<i>Weight per unit (gram)</i>	<i>Total Weight per box (gram)</i>	<i>Price/box (RM)</i>	<i>Total</i>
<i>Shopping Mall</i>	4	12	16	250	4000	320.00	15,360.00
<i>Super Market</i>	13	10	16	250	4000	320.00	41,600.00
<i>Total</i>						320.00	56,960.00

6.4.1.3 Population 3

Table 6.4.1.3 Pahang

<i>Type of outlet</i>	<i>No of outlet</i>	<i>No of items to needed</i>	<i>Unit per box</i>	<i>Weight per unit (gram)</i>	<i>Total Weight per box</i>	<i>Price/box (RM)</i>	<i>Total</i>
-----------------------	---------------------	------------------------------	---------------------	-------------------------------	-----------------------------	-----------------------	--------------

		<i>d (box)</i>			<i>(gram)</i>		
<i>Shopping Mall</i>	5	12	16	250	4000	320.00	19,200.00
<i>Super Market</i>	17	10	16	250	4000	320.00	54,400.00
<i>Total</i>						320.00	73,600.00

6.4.2 Population table (after the first month)

6.4.2.1 Population 1

Table 6.4.2.1 Kuala Lumpur & Selangor

<i>Type of outlet</i>	<i>No of outlet</i>	<i>No of items to needed (box)</i>	<i>Unit per box</i>	<i>Weight per unit (gram)</i>	<i>Total Weight per box (gram)</i>	<i>Price/box (RM)</i>	<i>Total</i>
<i>Shopping Mall</i>	12	12	16	250	4000	320.00	46,080.00
<i>Super Market</i>	35	10	16	250	4000	320.00	112,000.00
<i>Cafe</i>	7	2	4	1000	4000	300.00	4,200.00
<i>Total</i>						940.00	162,280.00

6.4.2.2 Population 2

Table 6.4.2.2 Kedah

<i>Type of outlet</i>	<i>No of outlet</i>	<i>No of items to needed (box)</i>	<i>Unit per box</i>	<i>Weight per unit (gram)</i>	<i>Total Weight per box (gram)</i>	<i>Price/box (RM)</i>	<i>Total</i>
<i>Shopping Mall</i>	8	12	16	250	4000	320.00	30,720.00
<i>Super Market</i>	27	10	16	250	4000	320.00	86,400.00
<i>Cafe</i>	3	2	4	1000	4000	300.00	1,800.00
<i>Total</i>						940.00	118,920.00

6.4.2.3 Population 3

Table 6.4.2.3 Pahang

Type of outlet	No of outlet	No of items to needed (box)	Unit per box	Weight per unit (gram)	Total Weight per box (gram)	Price/box (RM)	Total
Shopping Mall	10	12	16	250	4000	320.00	38,400.00
Super Market	31	10	16	250	4000	320.00	99,200.00
Cafe	8	2	4	1000	4000	300.00	4,800.00
Total						940.00	142,400.00

Note:

1 unit = 1 box (1000g or 250g)

1 box = 16 bottle for 250g, 4 bucket for 1000g

Price per box = RM320.00 for a box of 250g, RM300.00 for a box of 1000g

6.4.2 Total market size

6.4 Total market size

First month

Total market size:

= Kuala Lumpur & Selangor, Kedah, Perak, Pahang

= RM 97,290.00 RM56,960.00 + RM73,600.00

= RM 227,840.00 × 3 times delivery in a month

= RM911,360.00

After first month

Total market size = Kuala Lumpur & Selangor, Kedah, Perak, Pahang

= RM 162,280.00 RM 118,920.00 + RM 139,760.00

= RM 423,600.00 × 4 times delivery in a month

= RM 1,694,000.00 /per month

6.5 Competitors

6.5.1 Identifying competitors (3 competitors)

Table 6.5.1 Competitive analysis

Competitors	Strengths	Weaknesses
Lecker	<ul style="list-style-type: none"> ● Can be buy in large Scale ● Highest Quality brand in Matcha Spread Manufacturing ● Not expired Quickly ● Trusted Brand 	<ul style="list-style-type: none"> ● Expensive ● hard to find ● less variation of flavour
CIET Matcha	<ul style="list-style-type: none"> ● Cheap ● Easy to Find ● Variation of flavor ● Large Food manufacturing company with many products 	<ul style="list-style-type: none"> ● Low Quality ● Quick to expired ● Usually sell in small quantity
Shizuoka	<ul style="list-style-type: none"> ● Not cheap ● Expired quickly 	<ul style="list-style-type: none"> ● Low quality ● Quick to expired ● Usual sell in small Quantity
Amy Spread	<ul style="list-style-type: none"> ● Cheap ● Variation of flavour 	<ul style="list-style-type: none"> ● Low quality ● Usually sell in small quantity ● Hard to Find

6.5.1 Ranking of the competitors

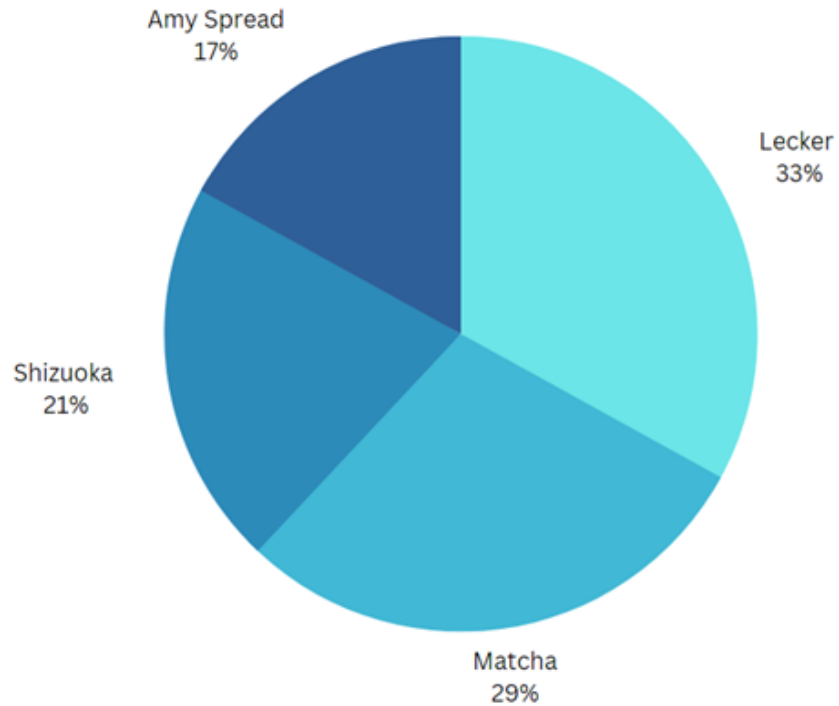
Table 6.5.2 Ranking of the competitors

Rank No	Competitors
1	Lecker
2	CIET Matcha
3	Shizuoka
4	Amy Spread

6.6 Market Share

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

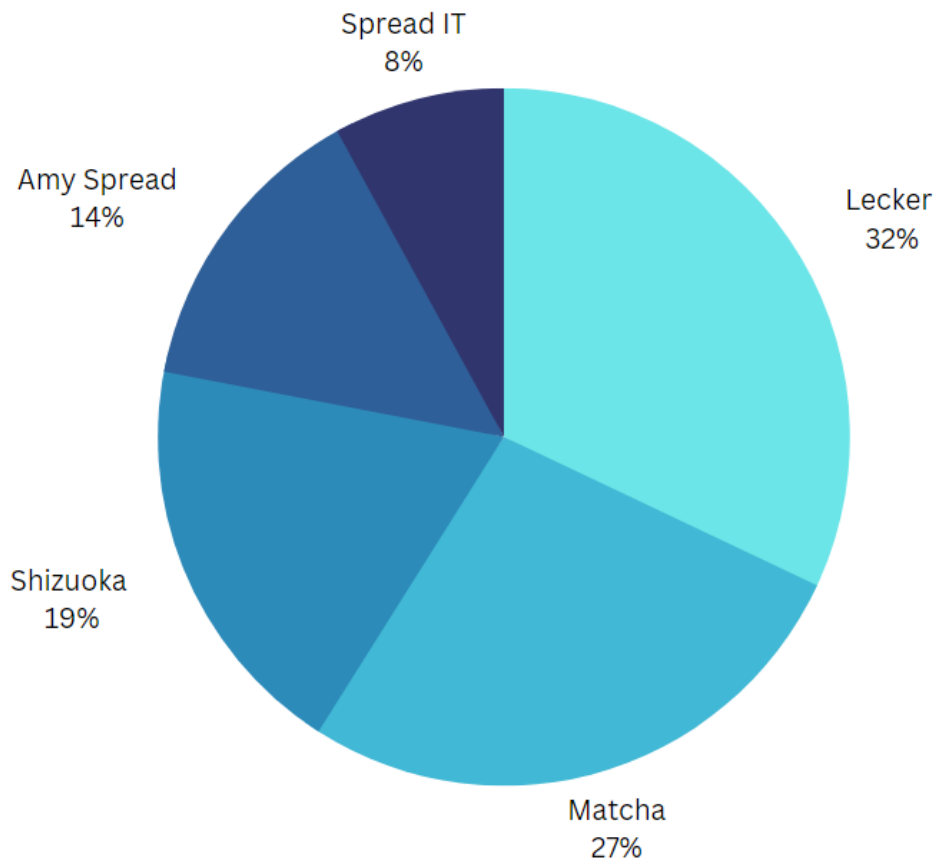
Competitor	Before entrance (%)	Amount (RM)
Lecker	33	6,313,427.00
CIET Matcha	29	5,548,164.00
Shizuoka	21	4,017,636.00
Amy Spread	17	3,252,355.00
TOTAL	100	19,131,599.00



6.6.1 Adjusted market share after the entry of *our business*.

Table 6.6.2 Market share before the entry of *our business*

Competitor	After entrance(%)	Amount (RM)	Percentage of loss (%)
Lecker	32	6,792,800.00	1
CIET Matcha	27	5,731,425.00	2
Shizuoka	19	4,033,225.00	2
Amy Spread	14	2,971,850.00	3
Spread IT	8	2,096,000.00	-
TOTAL	100	21,227,500.00	8



6.7 Sales forecast

Table 6.7 Sales Forecasting

Month	Sales Forecast (RM)
1	911,360.00
2	1,694,000.00
3	1,694,000.00
4	1,696,000.00
5	1,696,400.00
6	1,696,000.00
7	1,696,600.00
8	1,697,100.00
9	1,697,400.00
10	1,697,000.00
11	1,697,000.00
12	1,698,200.00
Year 1	19,571,060.00
Year 2	21,528,166.00
Year 3	23,680,982.60

6.8 Market strategy (marketing mix)

6.8.1 Product

Marketing strategy implemented in product is made through the labelling. One of the strategy is to insert recommended recipe in the labelling at the back of the packaging which will trigger customer's crave or desire to try something new in their everyday menu. The recommended recipe should be something unfamiliar to spread lover. It could be outside of the use of spread like using the spread as filling of croissant or maybe as a topping of a cake. Another strategy is revamping, improvise and re-

modelling the old packaging to pique customer's interest to something new. This is one of the effective ways to attract new customers who never notice or fascinated with our product. The revamping idea are suggested to be done once in a while and not very often. This is to avoid the confusion of new fan of the product during the search of the product at the supermarket.

6.8.2 Price

The price for a bottle of 250gram is set to RM19.90 at the supermarket. However, consumer can get discount up to RM16.00 (20%) when purchasing with the influencer through social media platforms such as Tiktok and Instagram. This method will not only make the customer to buy the product, but also increase the engagement of the influencer itself. Effect of the increasing engagement is the videos posted by the influencer will more likely to be appear on new social media user. This creates the opportunity to win another customer. In short, we sacrifice a short term profit for a long term profit by providing discount to gain new customers.

6.8.3 Place

Marketing strategy made physically on the place of purchasing is the most effective way to gain customer interest in our product. Marketing team has decided to run a field work focusing in the supermarket like jaya grocer and Lotus where the most of the profit comes from. The field work is food tester booth which will take the chance to directly promoting benefit and speciality of our product.

6.8.4 Promotion (*promotion mix*)

One of nonidentical promotion made by our product to increase the sale is by starting a method called "buy more, redeem more". The concept is to give regular customer to chance to gain a free similar product after the 8th purchases. The flow is really simple, consumers just need to buy the product and collect and keep the mini knife sticked under the lid of the bottle 8 times and send it to the supermarket's gift section to redeem another bottle for free. The whole method is to avoid the loss of regular customers by and indirectly increase the demand every month.

6.9 Organization Chart for Marketing Department

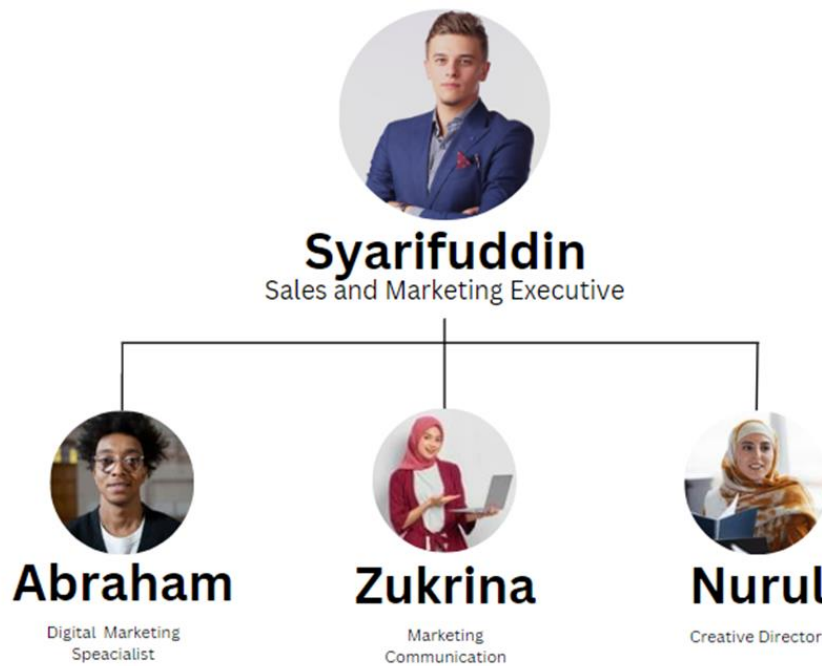


Figure 6.9 Organizational Chart (Head of Department + workers)

6.10 Manpower Planning (Arial 12, BOLD)

Table 6.10 List of Marketing Personnel

Position	No of Personnel
Sales and Marketing Executive	1
Digital Marketing Executive	1
Marketing Communications	1
Creative Director	1

6.11 Schedule of Task and Responsibilities (Arial 12, BOLD)

Table 6.11 Task and Responsibilities of Marketing Personnel

Position	Task and Responsibilities
Sales and Marketing Executive	<ul style="list-style-type: none"> • Planning and overseeing a variety of marketing activities. • Create bold vision for the future • Ensure everyone is aligned towards the same strategic goals
Digital Marketing Specialist	<ul style="list-style-type: none"> • Create visual content online • Use web analytics to measure traffic, conversions and the success of different channels compared • Handle e-commerce site, social media pages and website
Marketing Communication	<ul style="list-style-type: none"> • Drafting press releases • Communicating with local media • Build trust with your customers by delivering great output of product
Creative Director	<ul style="list-style-type: none"> • Brainstorming ideas, editing video or managing a photoshoot • Revising presentations and shaping standards

6.12 Schedule of Remuneration

Table 6.11 Schedule of Remuneration plan of Marketing Personnel

Position	Qty	Monthly Salary (RM) (A)	EPF (RM) (13 %) (B)	SOCSSO (RM) (1.75%) (C)	Total (RM) (A)+(B)+(C)
Sales and Marketing Executive	1	3500.00	455.00	105.00	4060.00
Digital Marketing Specialist	1	3000.00	390.00	90.00	10440.00

Marketing Communication	1	3000.00	390.00	90.00	10440.00
Creative Director	1	3000.00	390.00	90.00	10440.00

6.13 Marketing Budget

Table 6.12 Marketing Budget

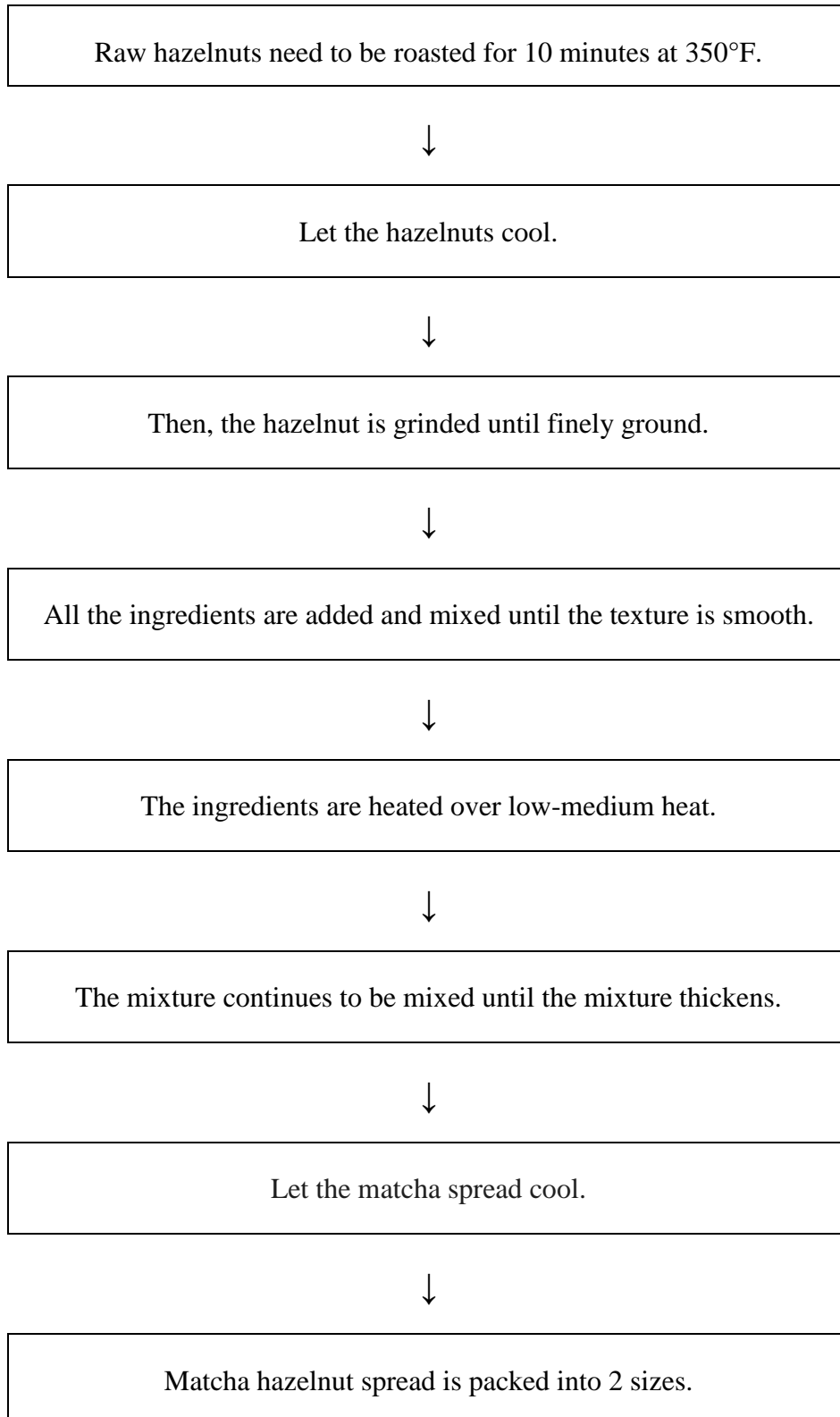
Item	Fixed	Monthly Expenses (RM)
Fixed Asset	<ul style="list-style-type: none"> ● Furniture and Flttings ● Electronics Devices ● Business Card ● Whiteboard 	<ul style="list-style-type: none"> ● 6,031 ● 26,452 ● 240 ● 716
Working capital	<ul style="list-style-type: none"> ● Advertisement ● Influencer Pay ● Salaries, EPF, SOCSO 	<ul style="list-style-type: none"> ● 15,000 ● 6,000 ● 14,500
Event Marketing	<ul style="list-style-type: none"> ● Prizes (top 3 and all participants) ● Venue Rent (Include tables and chair) ● Decorations ● Staff Meal (RM10x2) ● Documentation ● Marketing ● Emcee (RM200x2) ● Judges (RM300x3) 	<ul style="list-style-type: none"> ● 2,850 ● 2,500 ● 1,300 ● 200 ● 60 ● 700 ● 400 ● 900
Other Expenses	<ul style="list-style-type: none"> ● Sponsor small competition ● Food tester programme 	<ul style="list-style-type: none"> ● 3,000 ● 200
Pre-Operations	<ul style="list-style-type: none"> ● Deposit (rent, utilities, etc) ● Business Registration & Licences ● Insurance & Road Tax for motor vehicle 	<ul style="list-style-type: none"> ● 4,200 ● 2,100 ● 700
TOTAL		<ul style="list-style-type: none"> ● 73,349

OPERATIONAL PLAN

7. Operational Plan

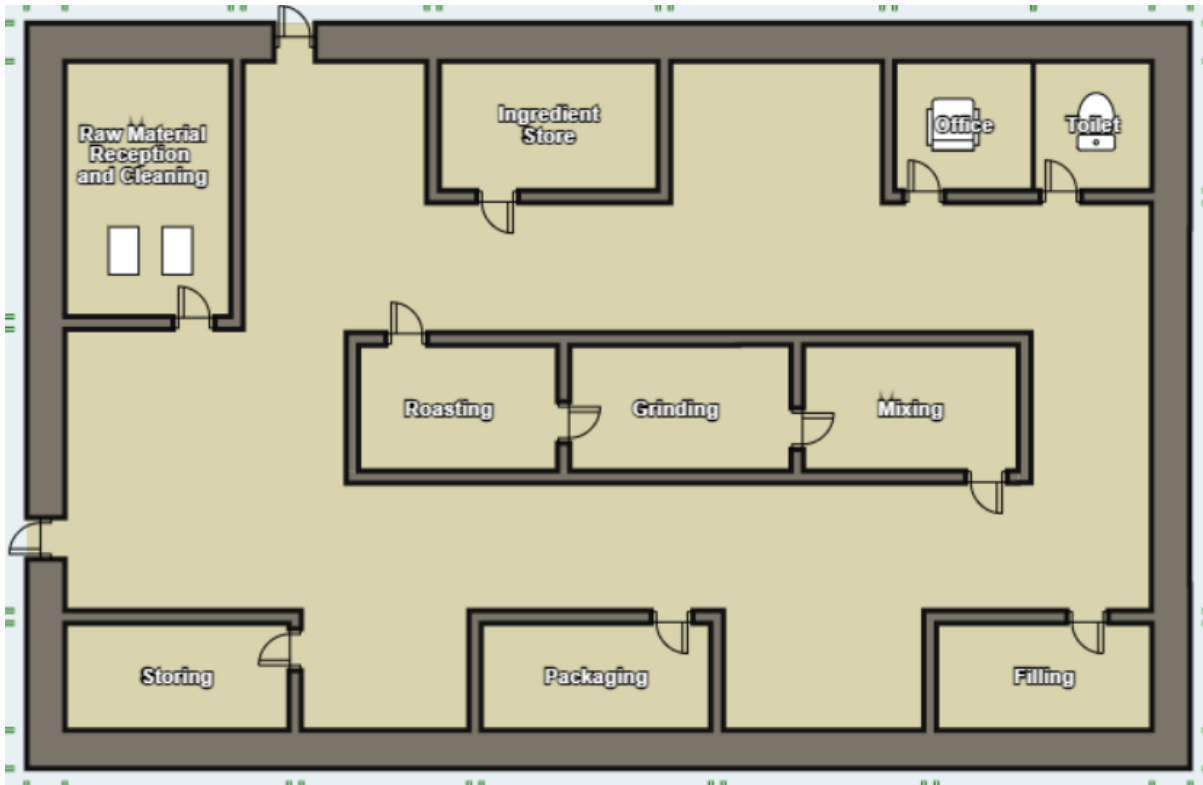
7.1 Process Planning for Manufacturing

7.1.1 Process flow chart



7.2 Operations Layout

7.2.1 Layout based on the product



Partition	Description
Raw Material Reception and Cleaning	The place where raw materials arrive and cleaning work begins.
Ingredient Store	Storage area for all raw materials.
Office	Working area for all office staff including administrative, marketing, operation and financial.
Toilet	Toilets for everyone's use.
Roasting	Hazelnut roasting process area.
Grinding	Hazelnut grinding process area.
Mixing	Area of mixing ingredients and heating until the mixture thickens.
Filling	The process of cooling and filling matcha hazelnut spread.
Packaging	The process of packing matcha spread into 2 forms of packaging.
Storing	A place to store the matcha spread that has already been packaged.

7.3 Production Planning

7.3.1 Sales forecast per month

Output per month

Information	Calculation
Average sales forecast per month for 1kg matcha spread	RM1237600.00
Average sales forecast per month for 250g matcha spread	RM1448720.00
Price per unit of 1kg matcha spread	RM68.00
Price per unit of 250g matcha spread	RM19.90
Number of output per month for 1kg matcha spread	$\frac{RM1237600.00}{RM68.00}$ = 18200 units
Number of output per month for 250g matcha spread	$\frac{RM1448720.00}{RM19.90}$ = 72800 units
Total work days	26 days
The amount of 1kg matcha spread output to be produced per day	$\frac{18200 \text{ unit}}{26 \text{ days}}$ =700 unit

The amount of 250g matcha spread output to be produced per day	$\frac{72800 \text{ unit}}{26 \text{ days}}$ =2800 unit
--	---

7.4 Material Planning

7.4.1 Material Requirement Planning

7.4.1.1 Raw Material Required per Month (Bill of Material)

250g Matcha Hazelnut Spread

No	Material	Average / Day	Quantity	Safety Stock	Total Material Requirement	Price/ Unit (RM)	Total Price (RM)
1	Matcha Powder (1.2kg)	14 packets	364 packets	18 packets	382 packets	23.00	8786.00
2	Hazelnut (2kg)	350 packets	9100 packets	50 packets	9150 packets	45.00	411750.00
3	Almond Milk (5L)	51 bottle	1326 bottles	5 bottles	1331 bottles	84.00	111804.00
4	Honey (5L)	15 bottles	390 bottles	3 bottles	393 bottles	20.50	8056.50
5	Vegetable Oil (1kg)	200 bottles	5200 bottles	30 bottles	5230 bottles	19.19	100363.70
6	Packaging 250g	2800 unit	72800 unit	40 unit	72840 unit	0.45	32778.00

TOTAL	675787.50
--------------	------------------

1kg Matcha hazelnut spread

No	Material	Average / Day	Quantity	Safety Stock	Total Material Requirement	Price/ Unit (RM)	Total Price (RM)
1	Matcha Powder (1.2kg)	4 packets	104 packets	2 packets	106 packets	23.00	2438.00
2	Hazelnut (2kg)	350 packets	9100 packets	50 packets	9150 packets	45.00	411750.00
3	Almond Milk (5L)	50 bottles	1326 bottles	5 bottles	1331 bottles	84.00	111804.00
4	Honey (5L)	15 bottles	390 bottles	3 bottles	393 bottles	20.50	8056.50
5	Vegetable Oil (1kg)	200 bottles	5200 bottles	30 bottles	5230 bottles	19.19	100363.70
6	Packaging 1kg	700 unit	18200 unit	40 unit	18600 unit	2.20	40920.00
TOTAL							675332.20

7.4.2 Identify supplier

Material	Supplier
----------	----------

Matcha Powder	Fuji Matcha Green Tea Powder
Packaging 250g	Pirlo International Co., Ltd
Packaging 1kg	Pirlo International Co., Ltd

7.4.3 List of machine & equipment

Machine	No. of machine
Nut Grinder	1
Food Mixer	1
Hazelnut Roaster	1

7.4.4 List of machine supplier

Machine	Supplier
Nut Grinder	<ul style="list-style-type: none"> ❖ Shanghai Jiexian Industrial Co., Ltd. ❖ Room 1401, Yonghengmingzhu Building, Intersection of Jianye Road and Zhengbian Road, Jinshui District, Zhengzhou City, Henan Province, China
Food Mixer	<ul style="list-style-type: none"> ❖ Jincheng Machinery ❖ No.12, Standard Factory Area, Industrial Park, Yonganzhou Town, Gaogang District, Taizhou City, Jiangsu Province, China
Hazelnut Roaster	<ul style="list-style-type: none"> ❖ Lehao Machinery ❖ Dajinge Village Industrial Zone, Xingan Subdistrict, Anqiu City, Weifang City, Shandong Province, China

7.4.5 Machine and Equipment (rental or purchase)

Item	Quantity	Price/unit (RM)	Total Cost Monthly (RM)
Nut Grinder	1	6211.39	6211.39
Food Mixer	1	6329.97	6329.97
Hazelnut Roaster	1	8733.00	8733.00
TOTAL	3	21274.36	21274.36

7.5 Manpower Planning

7.5.1 Organization Chart for Operation Department

Figure 7.7.1 Organizational Chart

7.5.2 Amount of direct labour required (Calculate for every man power)

$$\frac{100000 \text{ kg/hr}}{7 \text{ hr}} \times \frac{1 \text{ hr}}{500 \text{ unit}}$$

$$= 28.57 \text{ @ } 29 \text{ workers}$$

7.5.3 List of Operation Personnel

Position	No of personal
Operational Executive	1
Operational Assistant	1
Production Department/ Production Supervisor	1
Technical Department/ Technical Supervisor	1
Quality Department/ Quality Control Supervisor	1
Supply Chain Department	1
Operator Production	2
Technician	1
Quality Checker	1

7.5.4 Schedule of task and responsibilities

Position	Task and Responsibilities
Operational Executive	<ul style="list-style-type: none"> ❖ Creating business requirements and implementing rapid modifications while neglecting process and procedure. ❖ Investigating the company's resource management and searching for ways to increase staff productivity. ❖ Using quality control inspections to identify faults in the company's supply chain. ❖ Setting goals for higher production and enhanced efficiency. ❖ Monitoring the overall corporate budget in addition to the departmental budgets.
Operational Assistant	<ul style="list-style-type: none"> ❖ Preparing reports, spreadsheets, briefing notes and correspondence materials. ❖ Managing calendars and diaries and screening phone calls on behalf of senior executives. ❖ Taking notes and transcribing recordings of letters and meetings. ❖ Distributing and archiving confidential files and documents. ❖ Providing support to customers and clients in person, over the phone and via email. ❖ Liaising with staff and managers about operational priorities. ❖ Assisting with staff hiring and onboarding.

<p>Production Department/ Production Supervisor</p>	<ul style="list-style-type: none"> ❖ By outlining job requirements, planning, monitoring, and evaluating job outcomes, and coaching, advising, and disciplining personnel, one may achieve manufacturing results. ❖ Maintains workflow through keeping track of and improving processes, adjusting processing variables, inspecting control points and equipment, keeping track of people and resources, researching techniques, enacting cost-saving measures, and designing reporting procedures and systems. ❖ Completes the production plan by allocating tasks to the appropriate people, completing work tasks, setting priorities, keeping track of progress, modifying timetables, fixing issues, and reporting processing flow outcomes on shift production summary.
<p>Technical Department/ Technical Supervisor</p>	<ul style="list-style-type: none"> ❖ Provides work guidance and takes part in building, installing, running, maintaining, inspecting, and repairing electronic, electrical, mechanical, telecommunications, scientific, and other systems, including video surveillance. ❖ Enforces safety regulations and suggests modifications to satisfy legal requirements. ❖ Ensures that safety rules are followed, inspects the workplace, finds harmful problems, and helps to fix them. They also report workplace occurrences. ❖ Monitoring and evaluation on equipment performance, maintenance requirements, and personnel performance can help to ensure that the facilities are running smoothly.

<p>Quality Department/ Quality Control Supervisor</p>	<ul style="list-style-type: none"> ❖ To make sure that the facilities are operating efficiently, monitoring and assessment of equipment performance, maintenance needs, and employee performance can be helpful. ❖ Monitoring and evaluating equipment performance, maintenance requirements, and personnel performance may assist to ensure that the facilities are running efficiently. ❖ It may be possible to guarantee that the facilities are operating efficiently by monitoring and assessing the performance of the equipment, maintenance needs, and employee performance.
<p>Supply Chain Department</p>	<ul style="list-style-type: none"> ❖ Maintain inventory updates and logistical tracking. ❖ This crucial function ensures that stores stay fully stocked and operational by assisting with the transportation of goods from the producers and suppliers directly to the retail door. ❖ Develop supply chain management tactics that boost speed and efficiency. ❖ Maintain thorough records, provide reports, and create visual aids to help management comprehend the logistical viewpoint.
<p>Operator Production</p>	<ul style="list-style-type: none"> ❖ Operating and maintaining manufacturing line machines and equipment. ❖ Before starting to carry out the task orders, set up the manufacturing tools and materials. ❖ Work under the supervisor's direction to carry out and finish the allocated tasks on time. ❖ Use trucks and other commercial vehicles to move manufacturing equipment from the warehouse to the working area.

Technician	<ul style="list-style-type: none"> ❖ Track and identify issues with machinery, equipment, as well as other vehicles. ❖ Whenever required, provide technical assistance, such as performing calibrations for wire installation and electrical components. ❖ Maintaining machinery and equipment to support productivity and achieve desired outcomes. ❖ Helping engineers evaluate systems, tools, and products.
Quality Checker	<ul style="list-style-type: none"> ❖ Tasked with the responsibility of inspecting items made or obtained to ensure they comply with the requirements of the business or regulatory authority. ❖ Keeps track of the quantity and kinds of defects discovered or experienced when tasting various items. ❖ Provides management with recommendations on how to maintain high quality for products. ❖ Regularly inspects the incoming items for quality to make sure they meet the requirements.

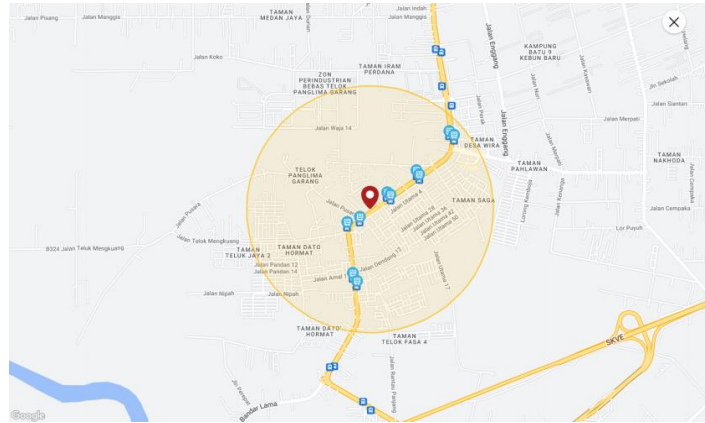
7.5.5 Schedule of remuneration

Position	No .	Monthly Salary (RM)	EPF Contribution(13%) (RM)	SOCSO (0.03%) (RM)	Amount (RM)
Operation Executive	1	3500.00	455.00	105.00	4060.00

Operational Assistant	1	3000.00	390.00	90.00	3480.00
Production Department/ Production Supervisor	1	2000.00	260.00	60.00	2320.00
Technical Department/ Technical Supervisor	1	2000.00	260.00	60.00	2320.00
Quality Department/ Quality Control Supervisor	1	2000.00	260.00	60.00	2320.00
Supply Chain Department	1	2000.00	260.00	60.00	2320.00
Operator Production	2	1500.00	195.00	45.00	3480.00
Technician	1	1500.00	195.00	45.00	1740.00
Quality Checker	1	1500.00	195.00	45.00	1740.00
TOTAL					23780.00

7.8 Location Plan

Based on the google map, it shows that this place is close to the residential area. This area is good because it is close to the main road to facilitate movement in and out of the factory site.



Kawasan Industrial Telok Mengkuang Klang

Location : Telok Panglima Garang, Telok Panglima Garang, Kuala Langat, Selangor

Property Type : Factory For Rent

Land Size : 5 acre

Factory Built up : 126,900 sqft

Office Built up : 5,800 sqft (two storey, 2,900 sqft each floor)

Total Built up : 132,700 sqft

Rental Cost : RM199,050.00 /month

7.9 Business and operation hours

Operation Day	Working Hour
Monday	8am - 5pm
Tuesday	8am - 5pm
Wednesday	8am - 5pm
Thursday	8am - 5pm
Friday	8am - 5pm
Saturday	8am - 5pm
Sunday	Closed

Operation Day	Rest Hour
Monday to Saturday	12pm - 2pm

7.10 License, permits and regulations required

7.10.1 Manufacturing license

- Suruhanjaya Syarikat Malaysia (SSM)
- Business Premise Licenses
- Signboard Licenses
- Company Registration
- Company and Employees Income Tax Registration
- Employees Provident Fund (EPF)
- Social Security Organization (PERKESO)
- Human Resources Development Fund (HRDF)
- Sales Tax License
- Manufacturing – Manufacturing License from Malaysian Investment and Development Authority (MIDA)

7.10.2 Building license

- Building Plan Approval
- Construction – Construction Industrial Development Board and Engineering License from Construction Industry Development Board (CIDB).

7.10.3 Environment license

- Certificate of Fitness for Certified Machinery
- Authorisation to install/resite/alter Air Pollution Control Equipment

7.11 Operations Budget

Item	Fixed Assets (RM)	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset			
❖ Machinery	21274.00		
❖ Vehicles	155000.00		
❖ Furniture and fitting	5000.00		
Working Capital			
❖ Raw Material & Packaging		1351120.00	
❖ Carriage Inward & Duty		33000.00	
❖ Salaries, EPF & SOCSO		31320.00	
❖ Rental		199050.00	
❖ Petrol and Vehicle Maintenance		1000.00	
Other Expenditure			
❖ Other Expenditure			10000.00

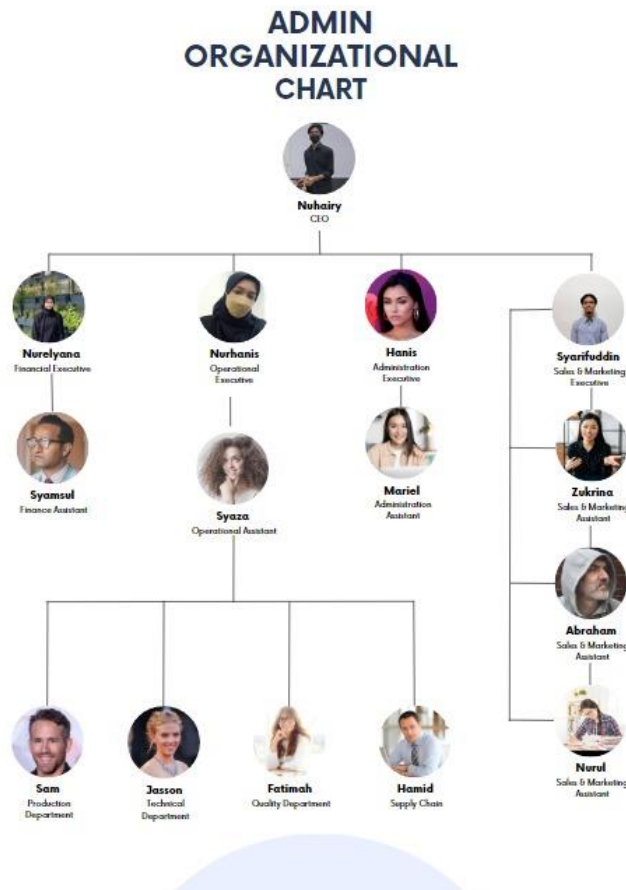
Pre-Operations			
❖ Deposit (rent, utilities, etc.)			20000.00
❖ Business Registration and Licenses			2000.00
❖ Insurance & Road Tax for Motor Vehicle			1800.00
TOTAL	181274.00	1615490.00	33800.00

ADMINISTRATION PLAN

8. Administration Plan

8.1 Organizational Chart for Administration and Finance Department

Figure 8.1 Organizational Chart



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
Financial executive	1
Financial assistant	1
Administration executive	1

Administration assistant	1
-----------------------------	---

8.3 Schedule of Task and Responsibilities

Table 8.3 Task and Responsibilities

POSITION	TASKS AND RESPONSIBILITES
Chief Executive Officer	<ul style="list-style-type: none"> • Chargeable for leading the organisation toward the company's vision, mission and objective. • Optimizing productivity and departmental revenues while monitoring overall business activities. • Manage a number of aspects of a business, including as employing workers, maintaining running budgets and conducting pricing promotions that can draw in more consumers. • Make sure to keep an eye in everything to make sure everything is going as planned.
Administration Executive	<ul style="list-style-type: none"> • Accountable for promptly and professionally providing the executive with individualised secretarial and administrative support. On a range of issues, the administrative executive collaborates one-on-one with the executive. • Keep a daily electronic record, schedule appointments and meetings, and send out reminders as necessary; keep track of all conferences, all-hands meetings, holidays, and vacations on a master corporate calendar. • Create and implement an effective system for both paper and electronic records' documentation and filing. • To receive the greatest deals on goods and services,

	<p>maintain your connections with vendors healthy and record prices.</p>
<p>Administration Assistant</p>	<ul style="list-style-type: none"> • Offers administrative assistance to maintain the smooth running of the office. • Fulfils operational needs by allocating administrative projects, scheduling them, and accelerating job completion. • Fulfils operational needs by allocating administrative projects, scheduling them, and accelerating job completion. • Provides information, educational opportunities, and possibilities for experiential growth to administrative employees.

Financial Executive	<ul style="list-style-type: none"> • Supervises an organization’s finances and aids in ensuring its sustainability. • Maintaining an eye on cash flow, controlling costs, generating reliable financial data and planning for profit. • Recognising on how the financial markets operate and the economic state of a company. • Identifying elements that affect business success via research and developing strategic and long-term business goal in response.
Financial Assistant	<ul style="list-style-type: none"> • Responsible for managing an organization's finances. • Accountable for generating spreadsheets, evaluating and reconciling bank data, and updating financial spreadsheets. • Suggesting ways to increase accuracy, efficiency, and cost savings. • Examining and carrying out audits of financial records and statements.

8.4 Schedule of Remuneration

Table 8.4 Schedule of Remuneration

POSITION	NO.	MONTHLY SALARY (RM) (I)	EPF (RM) (II)	SOCSSO (RM) (III)	TOTAL AMOUNT (I+II+III)
Chief Executive Officer	1	4000.00	520.00	120.00	4640.00

Administration Executive	1	3500.00	455.00	105.00	4060.00
Administration Assistant	1	3000.00	390.00	90.00	3480.00
Financial Executive	1	3500.00	455.00	105.00	4060.00
Financial Assistant	1	3000.00	390.00	90.00	3480.00
Marketing Executive	1	3500.00	455.00	105.00	4060.00
Marketing Assistant	3	3000.00	390.00	90.00	10440.00
Operational Executive	1	3500.00	455.00	105.00	4060.00
Operational Assistant	1	3000.00	390.00	90.00	3480.00
Production Department	1	2000.00	260.00	60.00	2320.00
Technical Department	1	2000.00	260.00	60.00	2320.00
Quality Department	1	2000.00	260.00	60.00	2320.00
Supply Chain Department	1	2000.00	260.00	60.00	2320.00

TOTAL	15		50460.00
--------------	----	--	-----------------

8.5 Office Furniture, Fitting and Office Supplies

Table 8.5.1 List of Office Furnitures and Fittings

TYPE	PRICE/UNIT (RM)	QUANTITY	TOTAL (RM)
Desk	280.00	4	1124.00
Standing Desk	600	4	2400.00
Office Chairs	75.00	4	300.00
Table	700.11	1	700.11
Sofa	880.79	1	880.79
Mini-fridge	449.50	1	449.50
Pantry Set	600.00	1	600.00
Curtain	60.00	2	120.00
Curtain Rod	25.00	2	50.00
Chair	199.90	4	799.60
Other	100.00	1	100
TOTAL			7524.00

Table 8.5.2 List of Office Supplies

TYPE	PRICE/UNIT (RM)	QUANTITY	TOTAL AMOUNT (RM)
EQUIPMENT			
Computer & Accessories	5567.55	2	11135.10
Telephone Systems	50.20	1	50.20
Wireless Router (Wi-Fi)	400.00	1	400.00
Air Condition	2400.00	1	2400.00
Photocopier and Printer	3699.00	1	3699.00
Storage Equipment	417.00	1	417.00
TOTAL			18101.30
SUPPLIES			
A4 paper	6.70	16	107.20
Printer Ink	150.00	4	600
Full Stationery Set	130.50	4	522.00

Other	100.00	1	100
TOTAL			1329.20

8.6 Administration Budget

Table 8.6 Administration Budget

ITEMS	FIXED ASSETS (RM)	MONTHLY EXPENSES (RM)	OTHER EXPENSES (RM)
Fixed Assets			
Office Equipment	36,987.00		
Furniture & Fittings	7524.00		
Renovations	1000.00		
Working Capitals			
Rent		4000.00	
Stationery		3174.00	
Utilities		1080.00	
Salaries, EPF, SOCSO		50460.00	

Pre-operations			
Deposit (rent, utilities, etc)			4000.00
Business Registrations & License			3500.00
Other Expenditure			19,138.70
TOTAL			130,891.00

FINANCIAL PLAN

9.0 Financial Plan

9.1 Operating Budget

9.1.1 Administrative Expenditure

ADMINISTRATIVE EXPENDITURE	
Fixed Assets	RM
Land & Building	-
Office furniture	36,987
Electronic devices	20,000
Furniture & fittings	7,524
Working Capital	
Utilities	1,080
Stationery	3,174
Salaries, EPF, SOCSO	50,460
R&D service	4,166
Other Expenditure	
Other Expenditure	
Pre-Operations	
Deposit (rent, utilities, etc.)	4,000
Business Registration & Licences	3,500
Insurance & Road Tax for Motor Vehicle	
Other Expenditure	
TOTAL	130,891

9.1.2 Administrative Expenditure

MARKETING EXPENDITURE	
Fixed Assets	RM
Furniture & settings	6,031
Electronic devices	26,452
business card	240
Whiteboard	716
Working Capital	
Advertisement	15,000
Influencer pay	6,000
Other Expenditure	
Other Expenditure	
Pre-Operations	
Deposit (rent, utilities, etc.)	
Business Registration & Licences	
Insurance & Road Tax for Motor Vehicle	
Other Expenditure	
TOTAL	54,439

9.1.3 Operations Expenditure

OPERATIONS EXPENDITURE	
Fixed Assets	RM
Machine	21,274
Furniture & fittings	5,000
Lorry	40,000
Working Capital	
Raw Materials & Packaging	1,351,120
Carriage Inward & Duty	15,000
Salaries, EPF & SOCSO	22,620
Rental	50,000
Other Expenditure	
Other Expenditure	5000
Pre-Operations	
Deposit (rent, utilities, etc.)	10,000
Business Registration & Licences	2,000
Insurance & Road Tax for Motor Vehicle	1,800
Other Expenditure	
TOTAL	1,523,814

9.2 Project Implementation Cost and Sources of Finance

SPREAD IT ENT.						
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 furniture			36,987	36,987		
Electronic devices			20,000		20,000	
Furniture & fittings			7,524	7,524		
Furniture & settings			6,031	4,031		2,000
Electronic devices			26,452	26,452		
business card			240	240		
Whiteboard			716	716		
Machine			21,274	11,274		10,000
Furniture & fittings			5,000	5,000		
Lorry			40,000	40,000		
Working Capital	1	months				
Administrative			58,880	58,880		
Marketing			21,000	21,000		
Operations			1,438,740	1,438,740		
Pre-Operations & Other Expenditure			26,300	26,300		

Contingencies	10 %		170,914	161,552		9,362	
TOTAL			1,880,059	1,838,697	20,000	21,362	

9.3 Fixed Asset Depreciation Schedule

DEPRECIATION SCHEDULES

Fixed Asset		Office furniture	
Cost (RM)		36,987	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	36,987
1	7,397	7,397	29,590
2	7,397	14,795	22,192
3	7,397	22,192	14,795
4	7,397	29,590	7,397
5	7,397	36,987	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Electronic devices	
Cost (RM)		20,000	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	20,000
1	4,000	4,000	16,000
2	4,000	8,000	12,000
3	4,000	12,000	8,000
4	4,000	16,000	4,000
5	4,000	20,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Furniture & fittings	
Cost (RM)		7,524	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	7,524
1	1,505	1,505	6,019
2	1,505	3,010	4,514
3	1,505	4,514	3,010
4	1,505	6,019	1,505
5	1,505	7,524	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Straight Line	
Cost (RM)		5	
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		Furniture & settings	
Cost (RM)		6,031	
Method		Straight Line	
Economic Life (yrs)		5	
	Annual	Accumulated	

Fixed Asset		Electronic devices	
Cost (RM)		26,452	
Method		Straight Line	
Economic Life (yrs)		5	
	Annual	Accumulated	

Year	Depreciation	Depreciation	Book Value
	-	-	6,031
1	1,206	1,206	4,825
2	1,206	2,412	3,619
3	1,206	3,619	2,412
4	1,206	4,825	1,206
5	1,206	6,031	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Year	Depreciation	Depreciation	Book Value
	-	-	26,452
1	5,290	5,290	21,161
2	5,290	10,581	15,871
3	5,290	15,871	10,581
4	5,290	21,161	5,290
5	5,290	26,452	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

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	-

Fixed Asset		Whiteboard	
Cost (RM)		716	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	716
1	143	143	573
2	143	286	430
3	143	430	286
4	143	573	143
5	143	716	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Machine	
Cost (RM)		21,274	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	21,274
1	4,255	4,255	17,019
2	4,255	8,510	12,765
3	4,255	12,765	8,510
4	4,255	17,019	4,255

Fixed Asset		Furniture & fittings	
Cost (RM)		5,000	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	5,000
1	1,000	1,000	4,000
2	1,000	2,000	3,000
3	1,000	3,000	2,000
4	1,000	4,000	1,000

5	4,255	21,274	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

5	1,000	5,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset Cost (RM) Method Economic Life (yrs)			
		Lorry	
		40,000	
		Straight Line	
		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	40,000
1	8,000	8,000	32,000
2	8,000	16,000	24,000
3	8,000	24,000	16,000
4	8,000	32,000	8,000
5	8,000	40,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset Cost (RM) Method Economic Life (yrs)			
		Straight Line	
		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 REPAYMENT SCHEDULE				
Amount	1,838,697			
Interest Rate	5%			
Duration (yrs)	10			
Method	Kadar tetap			
<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Payment</i>	<i>Principal Balance</i>
	-	-		1,838,697
1	183,870	91,935	275,805	1,654,827
2	183,870	91,935	275,805	1,470,958
3	183,870	91,935	275,805	1,287,088
4	183,870	91,935	275,805	1,103,218
5	183,870	91,935	275,805	919,348
6	183,870	91,935	275,805	735,479
7	183,870	91,935	275,805	551,609
8	183,870	91,935	275,805	367,739
9	183,870	91,935	275,805	183,870
10	183,870	91,935	275,805	0

HIRE-PURCHASE REPAYMENT SCHEDULE				
Amount	20,000			
Interest Rate	5%			
Duration (yrs)	7			
<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Payment</i>	<i>Principal Balance</i>
	-	-		20,000
1	2,857	1,000	3,857	17,143
2	2,857	1,000	3,857	14,286
3	2,857	1,000	3,857	11,429
4	2,857	1,000	3,857	8,571
5	2,857	1,000	3,857	5,714
6	2,857	1,000	3,857	2,857
7	2,857	1,000	3,857	-
8	0	0	-	-
9	0	0	-	-
10	0	0	-	-

9.5 Proforma Cashflow Statement

CASHFLOW PROFORMA STATEMENT			
MONTH	TOTAL YR 1	YEAR 2	YEAR 3
<u>CASH INFLOW</u>			
Capital (Cash)	21,362		
Loan	1,838,697		
Cash Sales	19,571,060	21,528,166	23,680,983
Collection of Accounts Receivable			
TOTAL CASH INFLOW	21,431,119	21,528,166	23,680,983
<u>CASH OUTFLOW</u>			
Administrative Expenditure			
Utilities	12,960	14,256	16,394
Stationery	38,093	41,902	48,187
Salaries, EPF, SOCSO	605,520	666,072	765,983
R&D service	49,992	54,991	63,240
Marketing Expenditure			
Advertisement	180,000	198,000	227,700
Influencer pay	72,000	79,200	91,080
Operations Expenditure			
Cash Purchase	8,106,720	8,512,056	8,937,659
Payment of Account Payable	7,431,160	8,106,720	8,512,056
Carriage Inward & Duty	180,000	198,000	227,700
Salaries, EPF & SOCSO	271,440	298,584	343,372
Rental	600,000	660,000	759,000
Other Expenditure	5,000	5,500	6,325
Pre-Operations			
Deposit (rent, utilities, etc.)	14,000		
Business Registration & Licences	5,500		
Insurance & Road Tax for Motor Vehicle	1,800	1,800	1,800
Other Pre-Operations Expenditure			
Fixed Assets			
Purchase of Fixed Assets - Land & Building			
Purchase of Fixed Assets - Others	144,224		
Hire-Purchase Down Payment			
Hire-Purchase Repayment:			
Principal	2,857	2,857	2,857
Interest	1,000	1,000	1,000
Loan Repayment:			
Principal	183,870	183,870	183,870
Interest	91,935	91,935	91,935
Tax Payable	0	0	0
TOTAL CASH	17,998,071	19,116,743	20,280,158

OUTFLOW			
CASH SURPLUS (DEFICIT)	3,433,048	2,411,423	3,400,825
BEGINNING CASH BALANCE		3,433,048	5,844,471
ENDING CASH BALANCE	3,433,048	5,844,471	9,245,296

9.6 Proforma Income Statement

SPREAD IT ENT. PRO-FORMA INCOME STATEMENT			
	Year 1	Year 2	Year 3
Sales	19,571,060	21,528,166	23,680,983
Less: Cost of Sales			
Opening Stock of Finished Goods		500	550
Production Cost	17,277,635	18,193,901	19,218,562
less: Ending Stock of Finished Goods	500	550	633
	0	0	0
	17,277,135	18,193,851	19,218,479
Gross Profit	2,293,925	3,334,315	4,462,504
Less: Expenditure			
Administrative Expenditure	706,565	777,221	893,804
Marketing Expenditure	252,000	277,200	318,780
Other Expenditure	5,000	5,500	6,325
Business Registration & Licences	5,500		
Insurance & Road Tax for Motor Vehicle	1,800	1,800	1,800
Other Pre-Operations Expenditure			
Interest on Hire-Purchase	1,000	1,000	1,000
Interest on Loan	91,935	91,935	91,935
Depreciation of Fixed Assets	19,590	19,590	19,590
Total Expenditure	1,083,390	1,174,246	1,333,234
Net Profit Before Tax	1,210,536	2,160,069	3,129,269
Tax	0	0	0
Net Profit After Tax	1,210,536	2,160,069	3,129,269
Accumulated Net Profit	1,210,536	3,370,605	6,499,874

9.7 Proforma Balance Sheet

SPREAD IT ENT. PRO-FORMA BALANCE SHEET			
	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Land & Building			
Office furniture	29,590	22,192	14,795
Electronic devices	16,000	12,000	8,000
Furniture & fittings	6,019	4,514	3,010
Furniture & settings	4,825	3,619	2,412
Electronic devices	21,161	15,871	10,581
business card	192	144	96
Whiteboard	573	430	286
Machine	17,019	12,765	8,510
Furniture & fittings	4,000	3,000	2,000
Lorry	32,000	24,000	16,000
	131,379	98,534	65,690
Current Assets			
Stock of Raw Materials	500	550	633
Stock of Finished Goods	500	550	633
Accounts Receivable			
Cash Balance	3,433,048	5,844,471	9,245,296
	3,434,048	5,845,571	9,246,561
Other Assets			
Deposit	14,000	14,000	14,000
TOTAL ASSETS	3,579,428	5,958,106	9,326,251
Owners' Equity			
Capital	21,362	21,362	21,362
Accumulated Profit	1,210,536	3,370,605	6,499,874
	1,231,898	3,391,967	6,521,236
Long Term Liabilities			
Loan Balance	1,654,827	1,470,958	1,287,088
Hire-Purchase Balance	17,143	14,286	11,429
	1,671,970	1,485,243	1,298,516
Current Liabilities			
Accounts Payable	675,560	1,080,896	1,506,499
TOTAL EQUITY & LIABILITIES	3,579,428	5,958,106	9,326,251

9.8 Financial Ratio Analysis

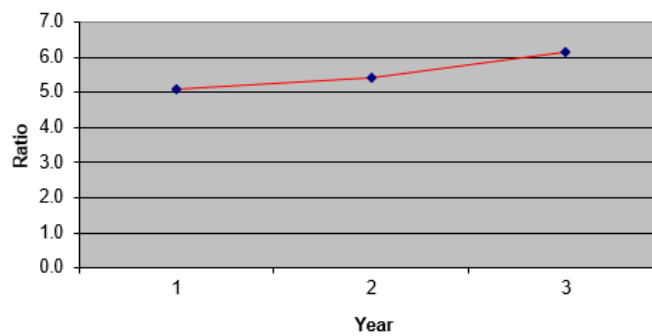
SPREAD IT ENT. FINANCIAL PERFORMANCE			
	Year 1	Year 2	Year 3
<u>PROFITABILITY</u>			
Sales	19,571,060	21,528,166	23,680,983
Gross Profit	2,293,925	3,334,315	4,462,504
Profit Before Tax	1,210,536	2,160,069	3,129,269
Profit After Tax	1,210,536	2,160,069	3,129,269
Accumulated Profit	1,210,536	3,370,605	6,499,874
<u>LIQUIDITY</u>			
Total Cash Inflow	21,431,119	21,528,166	23,680,983
Total Cash Outflow	17,998,071	19,116,743	20,280,158
Surplus (Deficit)	3,433,048	2,411,423	3,400,825
Accumulated Cash	3,433,048	5,844,471	9,245,296
<u>SAFETY</u>			
Owners' Equity	1,231,898	3,391,967	6,521,236
Fixed Assets	131,379	98,534	65,690
Current Assets	3,434,048	5,845,571	9,246,561
Long Term Liabilities	1,671,970	1,485,243	1,298,516
Current Liabilities	675,560	1,080,896	1,506,499
<u>FINANCIAL RATIOS</u>			
<i>Profitability</i>			
Return on Sales	6%	10%	13%
Return on Equity	98%	64%	48%
Return on Investment	34%	36%	34%
<i>Liquidity</i>			
Current Ratio	5.1	5.4	6.1
Quick Ratio (Acid Test)	5.1	5.4	6.1
<i>Safety</i>			
Debt to Equity Ratio	1.9	0.8	0.4
<u>BREAK-EVEN ANALYSIS</u>			
Break-Even Point (Sales)	11,390,065	10,409,422	9,928,202
Break-Even Point (%)	58%	48%	42%

9.8.1 Liquidity Ratios

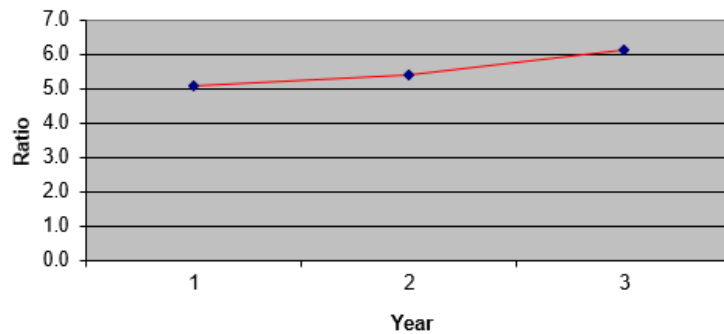
9.8.1.1.1 Current Ratios

<i>Liquidity</i>			
Current Ratio	5.1	5.4	6.1
Quick Ratio (Acid Test)	5.1	5.4	6.1

Current Ratio



Quick Ratio (Acid-Test)

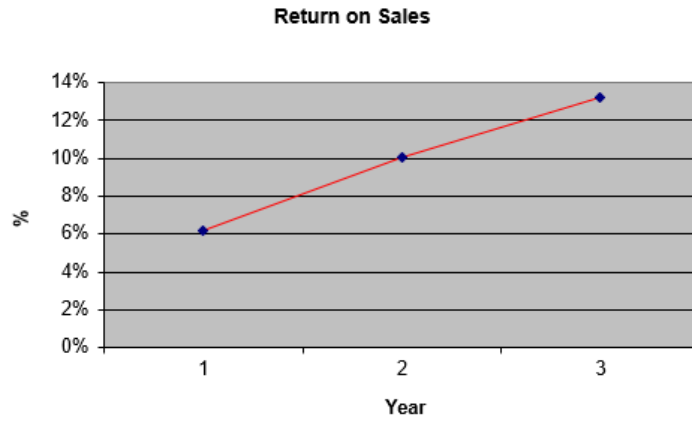


9.8.2 Profitability Ratios

<i>Profitability</i>			
Return on Sales	6%	10%	13%
Return on Equity	98%	64%	48%
Return on Investment	34%	36%	34%

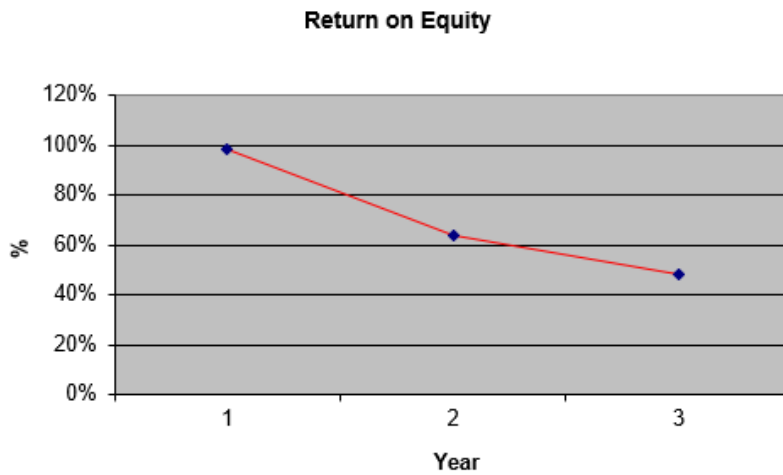
9.8.2.1 Return on Sales

Profitability			
Return on Sales	6%	10%	13%



9.8.2.2 Return on Equity

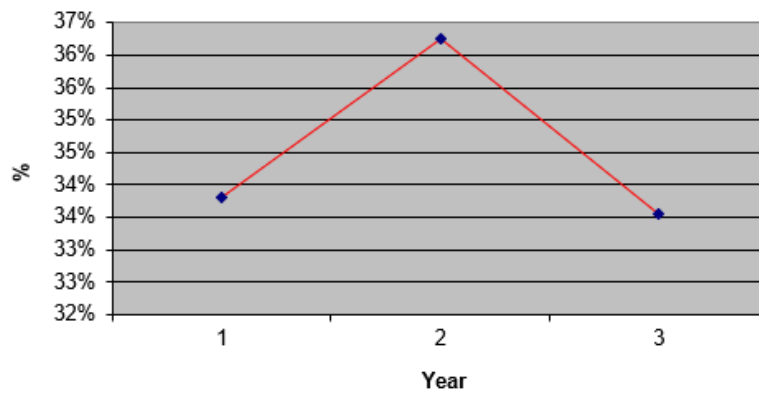
Profitability			
Return on Equity	98%	64%	48%



9.8.2.3 Return on Investment

Profitability			
Return on Investment	34%	36%	34%

Return on Investment

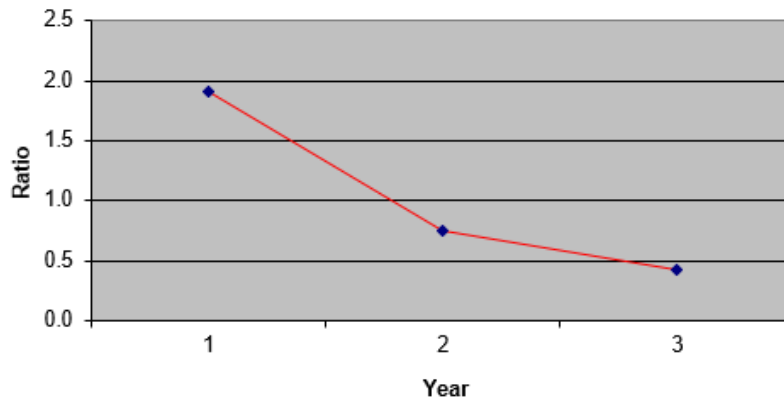


9.8.3 Solvency Ratios

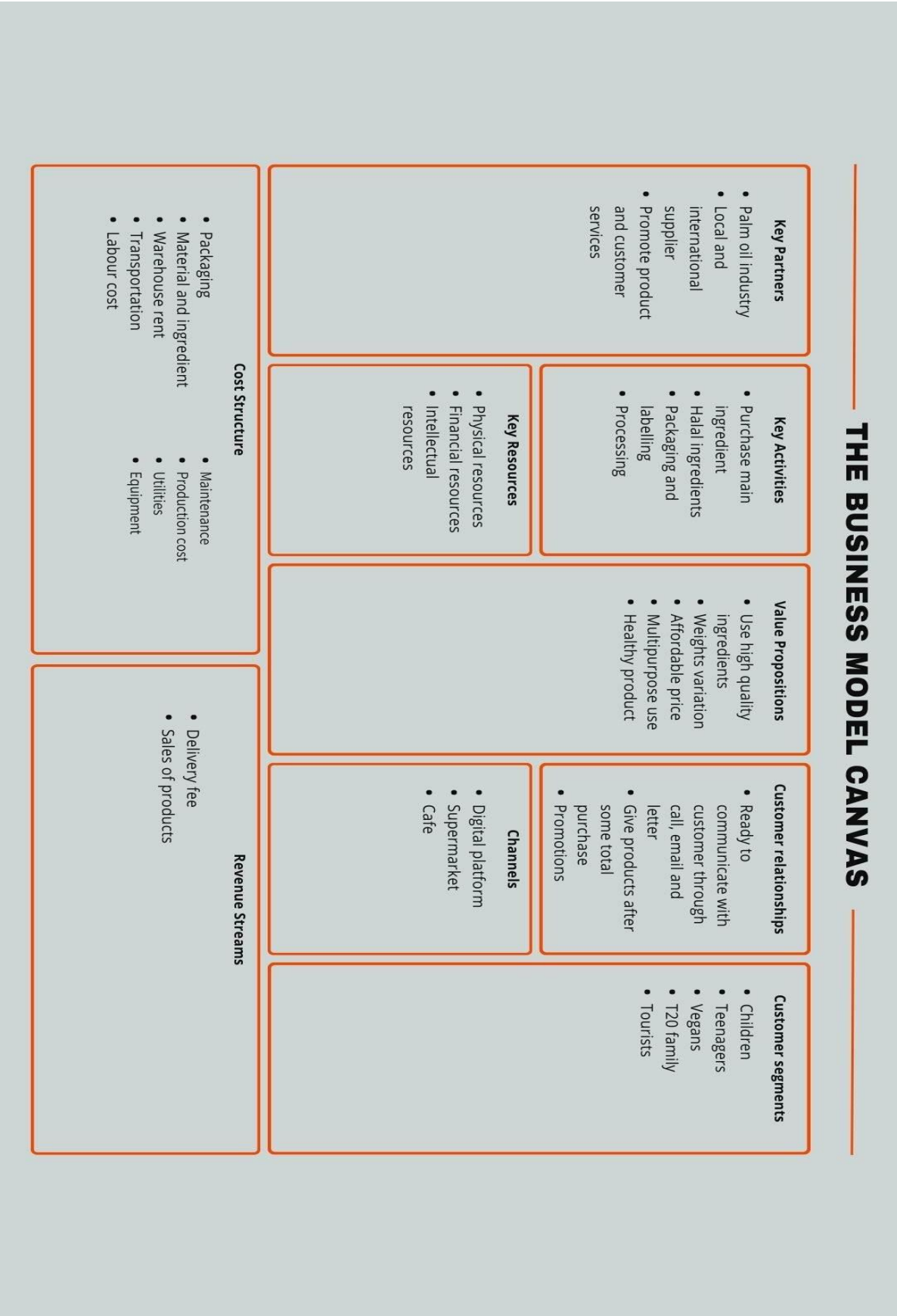
9.8.3.1 Debt to Equity

<u>Safety</u>			
Debt to Equity Ratio	1.9	0.8	0.4

Debt to Equity Ratio



BUSINESS MODEL CANVAS (BMC)



CONCLUSION

The establishment of our product, matcha hazelnut spread is not only focusing on the vegans however, we aspire to create a healthy community that encourages eating nutritious foods in daily basis. Above all, we would like to highlight the importance of our products in the market to evolve into the world's matcha spread supplier all over the global market.

The primary reason to our business set up was to sell healthy products at an affordable price and to spread the taste of our product. We have been committed to offering high-quality matcha spread with the finest matcha powder which is imported brand. In addition, our ingredients are all from plant based hence we guaranteed the tastiness of our spread and its compatibility to be used in pastries and baked goods.

By adhering to the guiding principles of integrity, quality, service and relationships, we assure that our business are harm-free and a recommendable brand as we comply to good manufacturing practices. It is worth to note that our product has the potential to be the top matcha hazelnut spread in Malaysia as well as leading the provider of spread service products.

All in all, we were thankful to be given the opportunity to present our business plan despite of having difficulties in arranging the teams and outline of the report. We believe that this business plan has provided a clearer vision of our company and service as well as the establishment of our products for the community. Therefore, we hoped that our business will thrive and developing more of new products in the future.

PARTNERSHIP AGREEMENT

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 Restriction

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

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.