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UNIVERSITI
TEKNOLOGI
MARA

FUNDAMENTAL OF ENTREPRENEURSHIP (ENT300)

BUSINESS PLAN

Classic Diamond Bakery Cafe

**FACULTY & PROGRAM : AM110 – FACULTY OF SCIENCE
ADMINISTRATION AND POLICIES STUDIES**

SEMESTER : AM1104B

PROJECT TITLE : CLASSIC DIAMOND BAKERY CAFE

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GENERAL PLAN

1.0 Acknowledgement

As we all completed our business plan, we say all thanks there is to our God.

Praised to our God, for his blessing that we finally completed our business plan for the subject ENT 300 successfully that we have been working on throughout the semester.

Nowadays, in this globalization era, as a student and as a people of the modern days, we will need to learn even a little about business. In business prospect, this business plan sure has helps us to learn more about business world that we all might get involved with. This project helps us to practice our ability and in other way, to be a guideline to encourage our effort for becoming an educative business people in the future.

This business plan can be effectively used for those who like to be involved in the business world or to the new entrepreneur that might invent something new in the future.

Next, since we all are still a beginner in the business world, the fact that we all faced some obstacles and problems while completing our business plan throughout the semester is undeniable. However, our member work as a team to overcome any obstacles and problems that comes to our way in positive. Not to mention our member all had their effort and concentration to the highest level it can be. Apart from that, we are very thankful for our lecturer, Madam Siti Mardinah, for giving her advices and encouragement to us as we work on our business plan. Thanks to that, here we present our well completed and successful business plan. In addition, we also want to acknowledge our friends help in completing this project as they completing theirs.

Finally, we hope that this business plan proposal will be meaningful to those who want to learn more about business and those who are about to enter the business world as this business plan proposal may help them to learn the flow of business in effectively manner of establishment and process management.

Thank you.

1.1 Executive Summary

This business is based on partnership where it consists of five (5) members who hold important positions in the company such as General Manager, Administration Manager, Marketing Manager, Operational Manager and Financial Manager. The business capital is amounted to be RM 125 000 where the total contribution of each member is RM15 000 and the rest RM50 000 is from our loan from the bank.

Classic Diamond Bakery Cafe is a shop that actually major in two things, homemade drinks and cookies. Our shop, Classic Diamond, sells those two main things to our customers although that we also sale snacks, we consider it as an addition to our menu. Since this is a modern era, we realized the potential of those two things to be sale in the local market. Nowadays, people prefer place where they can spend their leisure time or just a place to relax. It always will be problem to find place that actually offer that. Therefore, we took advantage of what the people need because as an entrepreneur, we did not see that as a problem, we see it as an opportunity for our business. We are sure that our business can rival those that already been in the business for a long time although we are beginner.

Furthermore, as a newbie in the business, we prevent ourselves from selling the same product as the other shop especially the drinks. We decided to improvised it a bit to make an entirely or slightly different taste from the other shop's product. But of course a newbie in the business, we took counter step for that fact because people might doubt our product as we are new in the business. The customer tends to choose the product that is made by a well known shop from a less known one. Therefore, this counter step is crucial for us. For the first initiative, we use flyers to attract customers to our shop as that could be the sign of our professionalism. Second, we made a free tasting day for our customer for they can taste our product for free. Sometimes, customers seem very concern about their money. They sure do not want to waste them to buy something that is alien to them. Therefore, we use this method to attract them and to perish their doubt about our product as we are confident about them.

Next, from our loan from the bank, we all hope that this business plan can proceed as it is planned and it can satisfy all demand from our customers. Our business is expected to commence on 1 January 2019 and stay firm for three (3) years and more. Our vision none other than make our shop, 'Classic Diamond', to be one of the most successful unique café shop. We want to achieve our vision so that we can expand our business more than it already is. We want to maintain steady growth each month and get a double digit growth rate each year.

We expect that our business will grow well with no problem at all and we are confident about it. The main reason for our high confidence is that nowadays special drinks are always popular between teenagers to the old generation. This generation is willing to buy drinks that are special and good-looking packed. Apart from that, if we prepared some magazine, it will sure attract adult and older generation more than teenagers but still that did not perish the potential buyer from the teenagers.

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MARA University of Technology,
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94300, Kota Samarahan,
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Mdm Siti Mardinah,
Lecturer of ENT 300,
MARA University of Technology,
Samarahan Campus 2, 94300,
Kota Samarahan, Kuching,
Sarawak.

7 December 2018,

Madam,

Submission of Business Plan Proposal (ENT 300)

Referring to the subject stated above, we would like to submit the proposal of our project paper for our ENT 300 subject.

This business plan was completed according to the guidelines and requirements given according to our subject syllabus. This business plan also constructed to serve as a blueprint and guide for a proposed business venture which covers administration, marketing, operation, and financial aspects.

We hope that this business plan that we proposed does fulfill your requirement. Any mistakes or lack in any area falls fully on us and we appreciate any comments or remarks on our project in order to help us improve it and ourselves as well. Thank

you for your guidance and time to go through our business plan and analyzing it. With all our efforts we hope that you will approve this business plan that we produced. Finally, with the cooperation that arises among us can enhance a good collaboration.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Amelia', is written above a horizontal line. The signature is stylized and includes a small flourish at the end.

(AMELIA NUREN ANAK IPAN)

General Manager,

Classic Diamond Bakery.

As the date of our business commencement, we chose to commence our company at 1 January 2019 after a whole year of planning to prepare ourselves to the upcoming challenges and make sure that our business plan is planned thoroughly. As for the date of our commencement, it is to be announced in our banner and flyers that we will distribute to our customers. We selected this proposed of business because it make high profit and can expand future expectation. We consider the fact that people nowadays are more attracted to food and drinks than things that is inconsumable. Besides that, it can attract potential customer to buy it. For the future business prospect, we think that it had a great business future prospect considering it nature of business.

1.3 Goals of Organization

Our organization vision is to make 'Classic Diamond Bakery Cafe' to be one of the most successful unique café in the market. We strive to do that in the next three (3) years of our business starting from 2019 and achieve Malaysia's Wawasan 2020. In some way, our organization goal will contribute to that Wawasan 2020 or that Malaysia's mission will contribute to our business growth since the economy of our country is expected to grow. Our organization mission is "Customers right and comfortability are our main priority". This means, we take a good care of our customers and give them the best service we can give to ensure that they are comfortable. Apart from that we also make use the principle that state customers always right. We also ensure that our service to our customers is efficient and effective in term of product and service. For our business goals, we strive to get RM1M in three (3) years of our business period starting from the day we started. To proceed to that goal, we ensure that our business is running in a great state every day and recover for any loss during our business hour. Finally, our objective is to make Classic Diamond one of the most famous products in the market. Apart from that, we strive to increase the number of our customers and experience an increase in new customers which will turn into long-term customers that will help us to get to our goal. Our objectives also include maintaining positive and steady growth every month to ensure that our business is making profit instead of loss. Leading from that, we strive to get a double digit growth rate each month in the upcoming years.

1.4 Purpose of the Business Plan

Every business plan has its own purpose to exist. We, the Classic Diamond company has our very own business purpose. As an entrepreneur we use this business plan as a guideline entrepreneur of similar business. Apart from that, as an entrepreneur we also use this plan to study and evaluate the feasibility of the business in the international stage. But then, we also serve some purpose for our customers such as to serve a customer with efficiency and effectiveness in term of product and services. Nonetheless, we also try to fulfill the customer wants and needs based on quality of product and services based on our purpose for our customers. We try to keep up to this purpose by making our business mission "Customers right and comfortability are our main priority". But also as a company that run business, we require supplier to keep intact of our business. Then, we set our business purpose for supplier as to convince the supplier to supply raw materials effectively and efficiently and getting the long credit term. By doing this, we can run our business smoothly. Finally, our company also has purpose for its employees, it is to encourage cooperation among staff to achieve the target in the specific period of time. This also can increase the teamwork level of our company's employees.

1.5 Company Background

Name of the Business	Classic Diamond Bakery
Business Address	Aiman Shopping Mall, Kota Samarahan
Email address	ClassicDiamond@hotmail.com
Telephone number	+6 084-123210
Form of Business	Partnership
Main Activity or Activities	Supply food, drinks and magazine
Date of Commencement	1 January 2019
Date of registration	August 2018
Name of Bank	Bank Islam
Bank Account Number	10016027528311

1.6 Business Logo & Motto

Logo:



Motto:

Drinks, Pastries, Cakes and Comfort. All you need for a perfect leisure time experience.



NAME : AMELIA NUREN ANAK IPAN

IDENTITY CARD NUMBER : 980221-13-5862

PERMANENT ADDRESS : LORONG 1 LOT 211 TAMAN BINTANG, BINTANGOR
SARAWAK

TELEPHONE NUMBER : 0111-5885337

DATE OF BIRTH : 21 FEBRUARY 1998

AGE : 20 YEARS OLD

MARITAL STATUS : SINGLE

ACADEMIC QUALIFICATION : UPSR, PMR, SPM

COURSE ATTENDED : PUBLIC ADMINISTRATION

SKILLS : COMMUNICATION AND COMPUTER

EXPERIENCE : CLERK

PRESENT OCCUPATION : STUDENT

PREVIOUS BUSINESS EXPERIENCE : NONE



NAME : STANLEY ANAK RICHARD SILUN

IDENTITY CARD NUMBER : 980419-13-5059

PERMANENT ADDRESS : TAMAN TANJUNG KIDURONG, LORONG 5B LOT 5904,
BINTULU 97000 SARAWAK

TELEPHONE NUMBER : 0111-4076051

DATE OF BIRTH : 19 APRIL 1998

AGE : 20 YEARS OLD

MARITAL STATUS : SINGLE

ACADEMIC QUALIFICATION : UPSR, PMR, SPM

COURSE ATTENDED : PUBLIC ADMINISTRATION

SKILLS : COMMUNICATION

EXPERIENCE : SALES ASSISTANT

PRESENT OCCUPATION : STUDENT

PREVIOUS BUSINESS EXPERIENCE : NONE



NAME : MOHD AZIZULANIS B. ZAKARIA

IDENTITY CARD NUMBER : 980821-13-5081

PERMANENT ADRESS : NO. 468A LAPUH SCHEME, JALAN ALLAMANDA,
JALAN MATANG, 93050, KUCHING, SARAWAK

TELEPHONE NUMBER : 019-9850691

DATE OF BIRTH : 21 AUGUST 1998

AGE : 20 YEARS OLD

MARITAL STATUS : SINGLE

ACADEMIC QUALIFICATION : UPSR, PMR, SPM

COURSE ATTENDED : PUBLIC ADMINISTRATION

SKILLS : COMMUNICATION AND DANCING

EXPERIENCE : NONE

PRESENT OCCUPATION : STUDENT

PREVIOUS BUSINESS EXPERIENCE : NONE



NAME : WILSON EMBAH ANAK CHAT

IDENTITY CARD NUMBER : 980607-13-6083

PERMANENT ADDRESS : TR. JUBANG SBANGKI PANJAI, 95920 LUBOK ANTU,
SARAWAK

TELEPHONE NUMBER : 019-9469989

DATE OF BIRTH : 7 JUNE 1998

AGE : 20 YEARS OLD

MARITAL STATUS : SINGLE

ACADEMIC QUALIFICATION : UPSR, PMR, SPM

COURSE ATTENDED : PUBLIC ADMINISTRATION

SKILLS : COMPUTER AND DANCING

EXPERIENCE : NONE

PRESENT OCCUPATION : STUDENT

PREVIOUS BUSINESS EXPERIENCE : NONE



NAME : SYAFIKA ANAK EMPUL

IDENTITY CARD NUMBER : 980726-13-6078

PERMANENT ADDRESS : NO.15 TR MENGGGA, ULU SUNGAI SALIM, 96000, SIBU, SARAWAK

TELEPHONE NUMBER : 013-8457396

DATE OF BIRTH : 26 JULY 1998

AGE : 20 YEARS OLD

MARITAL STATUS : SINGLE

ACADEMIC QUALIFICATION : UPSR, PMR, SPM

COURSE ATTENDED : PUBLIC ADMINISTRATION

SKILLS : COMMUNICATION AND INTERACTION

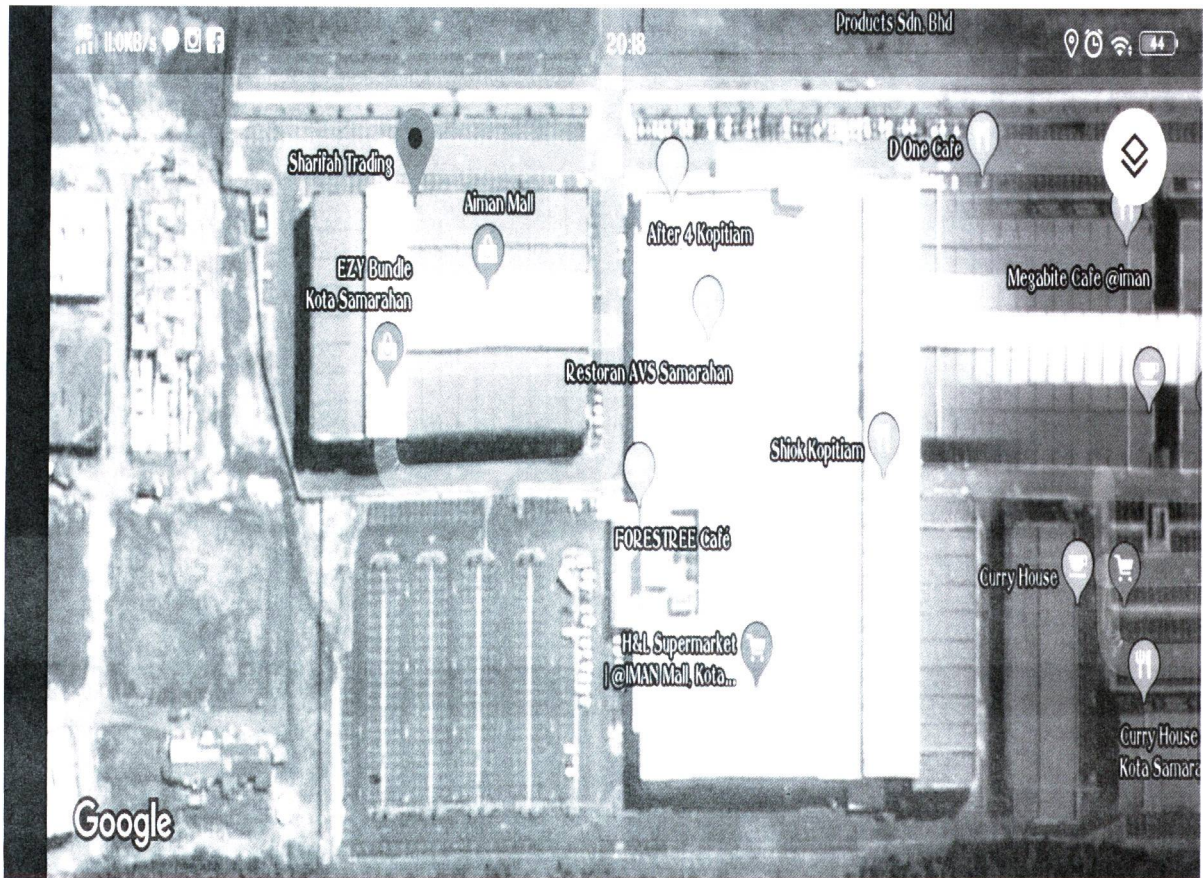
EXPERIENCE : CASHIER, PROMOTER, SALES ASSISTANT

PRESENT OCCUPATION : STUDENT

PREVIOUS BUSINESS EXPERIENCE : NONE

1.7 BUSINESS LOCATION

MAP VIEW :



1.8 ACTUAL VIEW

SHOPPING MALL PLAN



1.9 Location of the business

Our business is located at Aiman Shopping Mall. We choose this location because it is located in the middle of Kota Samarahan. This place is very promising since it is in the middle of the town and we expect that a lot of people will come to the mall and do some shopping or just walking around. Either one, it is tiring and the one thing that people will head to is a place where they can rest themselves after a long run in the shopping mall. This is where our café come but as a new start-up company, we cannot expect more but people will always tends to try something new. In this way of thinking, our company will has it chance to shine and to promote our products. This new customers might be our long-term customers depending on our products and service of our shop.

This shop is located near the Sharifah Trading at the corner of the mall. This shop is rectangle in shape and it is very convenient for us to run business as this shop's shape meet the condition of our office layout near-perfect although we had to make some renovation for the shop to meet our business layout and office layout perfectly. Therefore, it is very convenient for us. Not to mention, our shop is quite far from Mira Cake House, Takka and Secret Recipe, our biggest competitor, and it lessen our worries about customers being confused about their decision whether to choose other shop that being mentioned above or Classic Diamond.

The shop that we had chosen is known for its safety and has its own fire alarm system which is very conventional to us. The day we took a look at the shop, it is in a good condition. Apart from that, this shop has all the basic amenities, such as water supply, electricity, which both is very important for our business to run, and telephone lines. About other infrastructure such as toilets, our shop has its own toilet for staff and customers although our shop is near to the public toilets. We just thought that having our own toilet is more conventional for both of our staffs and customers.

1.10 Agreement of Partnership

According to the agreement between the members, these matters are allowed PARTNERSHIP between four members.

1. AMELIA NUREN ANAK IPAN(NRIC No.980221-13-5862)
 2. STANLEY ANAK RICHARD SILUN (NRIC No. 980419-13-5059)
 3. MOHD AZIZULANIS B. ZAKARIA (NRIC No. 980821-13-5081)
 4. WILSON EMBAH ANAK CHAT (NRIC No. 980607-13-6083)
 5. SYAFIKA ANAK EMPUL (NRIC No. 980726-13-6078)
-

1. Business of the partnership

1.1 The partners (as named above) are registered under the name of a company named 'Classic Diamond Bakery'.

1.2 The parents shall conform to all the rules and regulations 'Classic Diamond Bakery'.

2. First name and location

2.1 The principle and based place of the partnership shall be operate in Aiman Shopping Mall, Kota Samarahan, Sarawak Malaysia

3. Partnership property

3.1 In regards to the partnership property shall follow Section 22 and Section 23 in Partnership Act 1961.

4. Capital, gain and loss

4.1 All partners are entitle to share equally in the capital and profits of the businesses and must contribute equally towards the losses, whether of capital or otherwise, sustained by the firm.

4.2 80% from the yearly net profit will be divided equally among the five shareholders regarding percentage of share and the rest 20% will deposited into the company's account.

5. Percentage of share from the company capital:

Company capital is RM

1. AMELIA NUREN ANAK IPAN 3.57 % - RM 15,000
2. STANLEY ANAK RICHARD SILUN 3.57 % - RM 15,000
3. MOHD AZIZULANIS B. ZAKARIA 3.57 % - RM 15,000
4. WILSON EMBAH ANAK CHAT 3.57 % - RM15,000
5. SYAFIKA ANAK EMPUL 3.57 % - RM 15,000

TOTAL 17.85% out of 100% =RM 75,000 out of RM125,000

The salaries of the partners are based on their position and task in operation process.

6. Partners' right and duties

The business must assure every partner in respect of payment made and personal liabilities incurred by:

- In the ordinary and proper conduct of the business of the firm; or
- In or about anything necessaries done for the preservation of the business or
- Property of the firm

7. The dissolution of partnership is based on the Partnership Act 1961.

8. Any matter that had not been mention in this agreement shall be referred to the Partnership Act.
9. Partners shall agree with their position in the business and shall full responsible with their task.
10. Resignation of any members should be in written form in one month notice before resignation date in order to claim the profit up to date of resignation.
11. The rules of partnership agreement can be amendment from the time to time by consent of all partners.
12. No partner may transfer any shares to others
13. General Manager cannot dismiss any of the subordinate without the consent from the others member.
14. All partners shall agree that 'Bank Islam Berhad' is chosen as the company's account bank.


In declaration, all the partners agree with all the terms and condition listed in the agreement that was authorized by all partners.



.....

(AMELIA NUREN ANAK IPAN)


General Manager



.....

(WILSON EMBAH ANAK CHAT)

Administrative Manager



.....

(STANLEY ANAK RICHARD SILUN)

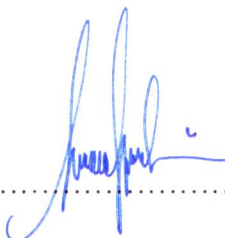
Marketing Manager



.....

(SYAFIKA ANAK EMPUL)

Operation Manager



.....

(MOHD AZIZULANIS B. ZAKARIA)

Financial Manager

1.11 Conclusion

Finally, praise to our God, we managed to complete this business plan proposal for the course Entrepreneurship (ENT300), that took us a few month for a detailed report of our business plan. This company, Classic Diamond Bakery Cafe, is expected to keep growing in the future and be one of the most well known companies in the international level. We see the potential of the company to keep evolving in the market.

Apart from that, we learn something very special while completing our business plan proposal that is on how to prepare a real business plan in the future if we are going to involve ourselves in the world of business. We choose this kind of nature for our business because we see the potential of the company to be accepted in the market and expand future expectation. People nowadays, are fond to stuff that seems luxury and we took that perspective as an opportunity to run our business.

Although we are new in the market, it is hard for us to win against those big named company without any strategy to use. Therefore, we decided to use price war with the other competitors. We offer a cheaper and reasonable price for our customers with a great quality product that we guarantee ourselves. Not to mention that we produce something unique and new in the market that had never been seen before products.

In addition, the location of our business is very strategic. It is located in a shopping mall at the center of Kota Samarahan, a place where people always spend their weekend to relieve themselves. Therefore, we expect that our company will evolve further from our expectation.

Finally, by preparing this business plan, we hope it will give spirit and encouragement to us and others who are interested in opening a business in the future.

ADMINISTRATION PLAN

2.1 Introduction

Classic Diamond is a bakery cafe shop that major in two things, cookies and homemade drinks, snacks as an addiction to the menu that we will be serving to our customers. Our business is owned actively by partnership, incorporated as Classic Diamond. As a small start-up company, we recognize the limitation of attempting to manufacture our production in a small premise. We decided to start small instead of making it big because we want to concentrate more on the making of our products especially our signature drinks and more that took someone who really know how to make it taste really nice instead of making it taste like a normal drinks that we can get in any nearby café.

In this case, we had someone who is expertise in making the drinks, so for now we all will learn from her on how to make the drinks before we start training others to do so. This is how we will maintain our product taste and quality. Apart from that, we consider our service as our crucial part in attracting our customers to our café. This is because, no matter where we go, the first to take care of is our manners and our customer service because one small mistake in the service can cause us a fortune. So, in order to avoid that, we decided to take precaution by only hiring a small number of workers that is promising.

Our business is located at Kota Samarahan. This place is very promising since it is in the middle of the town and we expect that a lot of people will come to the mall and do some shopping or just walking around. Ether one, it is tiring and the one thing that people will head to this place where they can rest themselves after a long run in the shopping mall. This is where will always tends to try something new. In this way of thinking, our company will has it chance to shine and to promote our products. This new customers might be our long-term customers depending on our products and service of our shop.

As the date of our business commencement, we chose our company at 1 January 2019 after a whole year of planning to prepare ourselves to the upcoming challenges and make sure that our business plan is planned thoroughly. As for the date of our commencement, it is to be announced in our banner and flyers that we will distribute to our customers. We selected this proposed of business because it make high profit and can expand future expectation. We consider the fact that people nowadays are more attracted to food and drinks than things that

is inconsumable. Besides that, it can attract potential customer to buy it. For the future business prospect, we think that it had a great business future considering its nature of business.

2.2 Vision

Our organization goals will contribute to Wawasan 2020 or that Malaysian's will contribute to our business growth since the economy of our country are expected to grow.

2.3 Mission

- ❖ This mean, we take a good care of our customers and give them the best service we can give to ensure that they are comfortable.
- ❖ We also ensure and make use the principle that state customers are always right.

2.4 Goals

Strive to get 1 million in 3 years

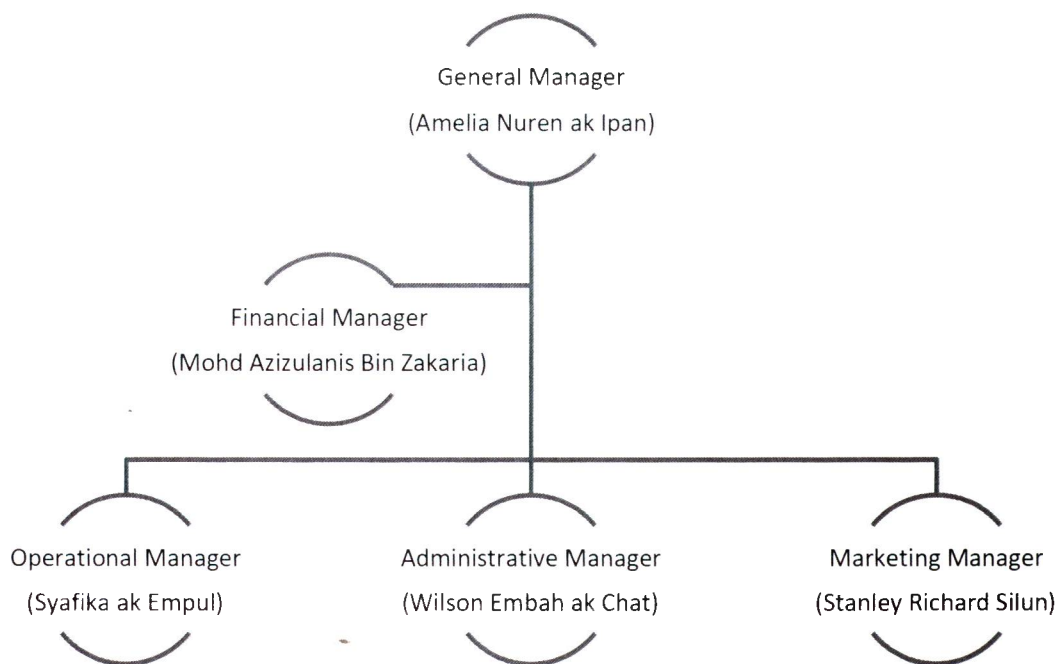
Objectives

- ❖ Make our shop one of the most famous product in the market
- ❖ Increase our customers
- ❖ Maintaining positive and steady growth every month to ensure that our business is making profit instead of loss

2.5 Organization chart

Organization chart are very important to our company. In our organization chart, it shows the positions and responsibilities of the managers and workers. We create this organization because:

- To make sure that all the work needs are done, we must be well prepared and well planned to allow an easy work flow and in systematic way.
- Our business is shared by three partners and has been selected for each part in the company including the general manager, administrative manager, operational manager and marketing manager and financial manager.
- The position of members in the organization are:



2.6 Administration Manpower Planning

Position	Number of Personnel
General Manager	1
Administrative Manager	1
Marketing Manager	1
Operation Manager	1
Financial Manager	1
General worker <ul style="list-style-type: none">• Cashier• Waiter/Waitress• Kitchen workers	8
Total	13

2.7 Schedule of tasks and responsibilities

Position	Tasks and Responsibilities
General Manager	<ul style="list-style-type: none">• To plan, implement and control the overall management of the business• To plan and monitor the strategic progress of the business• To make sure the business centre clean and tidy all the time
Administration Manager	<ul style="list-style-type: none">• Monitor inventory of the bakery supplies and the purchasing of new material with attention to budgetary constraints• Plan and coordinate the bakery administrative procedures and systems of the academy• Recruit and train personnel and allocate the new employees
Marketing Manager	<ul style="list-style-type: none">• Develop the marketing strategy for the bakery in line with our bakery objectives• Co-ordinating the marketing campaigns with

	<p>bakery activities</p> <ul style="list-style-type: none"> • Managing all marketing for the bakery and activities within the marketing department
Operation Manager	<ul style="list-style-type: none"> • Managing quality assurance programmes, setting, reviewing budget and managing cost for the bakery • Researching modern technologies and alternative methods of efficiency for the bakery • Controlling and planning change
Financial Manager	<ul style="list-style-type: none"> • Managing budget and producing long-term business for bakery • Collating, preparing and interpreting reports, budgets, accounts, commentaries and financial statements • Developing and managing financial system/models in the bakery
General Worker	<ul style="list-style-type: none"> • Responsible for taking money in the form of cash, take order and serve food to customers • Help to clean the bakery every day to make it clean and tidy

2.8 Schedule of remuneration salary

Position	No	Monthly Salary (RM)	EPF Employer Contribution	SOCSSO Employer Contribution	Total (RM)
General Manager	1	2800	336	49	3185
Administration Manager	1	2500	300	43.75	2843.75
Marketing Manager	1	2500	300	43.75	2843.75
Operation Manager	1	2500	300	43.75	2843.75
Financial Manager	1	2500	300	43.75	2843.75
General Worker					
• Cashier	2	2200	242	11	2326.50
• Waiter/Waitress	2	1900	209	9.50	2009.25
• Kitchen worker	4	4400	484	22	4526.50
Total	13	21300	2471	266.50	23422.50

Other Compensation and Benefits

a) Salary and wages

The legal frame work for salary and wages payment in Malaysia is governed by the Employees Act 1955. Employees are paid at least once a month. Employers, however may pay wages at shorter intervals at least once a week or once every two weeks.

b) Employee Provident Fund (EPF)

EPF is a retirement benefits for members through management of their savings in an efficient and reliable manner. All of the employees had been registered to EPF or known as Employee Provident Fund. The Employee Provident Fund (EPF) clarifies that the reduction of the statutory contribution rate for employees are 11% to 8% is for the employees below age 60 while the reduction from 5.5% to 4% for employees above age 60, starting from March 2016 wage and salary until December 2017.

c) Social Security Organization (SOCSSO)

A company is required to contribute SOCSSO for its employees. SOCSSO provide social security protection to all employees in Malaysia. The company will pay 1.75% while the employees will contribute 0.5% of their wages for the Employment Injury Insurance Scheme and the Invalidity Pension Scheme. Both the rate of contribution are based on the total monthly salary and wages paid to the employees and contributions should be made from the first month the employee is employed.

2.9 List of Office Furniture and Fittings

Item	Quantity	Price/per unit (RM)	Total cost (RM)
Office table	5	900	4500
Office chair	5	150	750
File cabinet	5	350	1750
Air conditioner	4	1656	6624
Ceiling fan	1	290	290
Display cake cabinet	1	683.50	683.50
Refrigerator	1	3500	3500
PA System	1	250	250
		<i>Total</i>	RM 18347.50

2.10 List of Equipment

Item	Unit	Price/Per Unit	Total Price
Cash machine	2	419	838
Coffee maker machine	2	390	780
Oven	3	471	1413
Telephone	4	175	700
		<i>Total cost</i>	RM 3731

2.11 List of Office Supplies

Item	Quantity	Price/per unit (RM)	Total cost (RM)
Pen	3 boxes (10 pieces)	3.4	34
Hot coffee cup	1 set (40 units)	5.50	220
Glass	1 set	252.89	253.89
Knife	1 set	89	89
Chopper board	1 set	192.78	192.78
Scale	3 sets	9.80	29.40
Bakery Utensils	3 sets	24.36	73.08
Peeler	2 sets	15.00	30.00
Dough bowl	4 sets	34.60	138.40
Blender	2 sets-	107.90	2158
Stapler bullet	5 boxes (150 units)	6.70	33.50
POS SYSTEM MACHINE	1	2499	2499
Mixer	2 sets	21.25	42.50

Ice blender	2 sets	26.95	53.90
Coffee Powder	10 sets	178	1780
Coffee bean	10 sets	31.98	319.80
		<i>Total</i>	RM 5610.83

2.12 Utilities

Utility Bill	Monthly Bill (RM)	Total Price (RM)
Electricity	300	300
Water	105	105
Unifi Wifi	350	350
Telephone bill	135	135
	Total cost	RM 890

2.13 Organizational/Administration Budget

Type	Fixed Asset Cost (RM)	Monthly Expenses (RM)	Other Expenses (RM)	Total
Capital Expenditure/Fixed Cost <ul style="list-style-type: none"> • Office Furniture • Office Equipment 	18347.50 3731			18347.50 3731
Working Capital/Monthly Expenses <ul style="list-style-type: none"> • Admin salary +EPF +SOCSO • Admin utilities (Water + Electric + Telephone bill + WiFi) • Remuneration • Office supplies • Premise rental 		2843.75 890 23422.50 5610.83 1500		2843.75 890 23422.50 5610.83 1500

Other Expenses				
<ul style="list-style-type: none"> • Business Registration License & Fee • Deposit Premise Utilities • Deposit Premise Rental 			1500	1500
			890	890
			500	500
			<i>Total Admin Budget</i>	<i>59235.58</i>

MARKETING PLAN

3.1 Introduction

In Marketing Plan, we will explain on our company product and service description that our company had decided. Product and service description elaborate more details information of product and service of our company Classic Diamond Bakery Cafe. For example, what is our company background, product and service description, target market, market size, market share, sales forecast, marketing strategy and etc. Furthermore, we will discuss on target market of our company that located in Kota Samarahan, Sarawak. It includes our company target audience and also defines the target market by explaining the common characteristics of target customers.

Moreover, Marketing Plan of our company will discuss on the market size which is our company total potential purchase of the target market per year. The competition among bakery businesses in Kota Samarahan are also be include as we identify other business offer similar products to same group of customers.

Further, market plan also be include as we explain the portion of market that the business control and our sales forecast which is our company projected monthly sales. Our company marketing strategy also be discuss on the brand, quality, packing (protection, safety), labeling and after sales service. The price of our service and products also is mentioned whether it is based on the cost, value and competition. Besides that, the location of our bakery is strategic. We also will elaborate the promotion to attract our customers whether through advertising, sales promotion, personnel selling or public relation.

The marketing budget also is prepared as we will state the items of our company. Other than that, our fixed assets, monthly expenses and other expenses. It is important to estimate the amount of cost that will be required to promote products or services.

3.2 Marketing objectives

- i. The total marketing activity needs to be planned and implemented in a systematic manner to achieve the business objectives.
- ii. To ensure that customers are attracted and motivated to purchase the product or service offered.
- iii. To sustain and increase sales by encouraging repeat purchases.
- iv. Achieve excellent levels of high ethical standards within the food industry.
- v. Provide value to the customer through distinctive service and in manner that guarantees their return.

3.3 Product or service description

Classic Diamond Bakery Cafe is the first 12 hours bakery located in Kota Samarahan, Sarawak. The operation of our bakery is 12 hours for all of our students and customers. Safety cameras are provided throughout the shops areas to ensure the safety of our students and customer that access the bakery every day.

Our ingredients are always using high ingredients with good flavors. Our bakery provided cookies, drinks and others snack. That is the same high-end stuff that only can be found in our bakery. Our customer can expect more, buy more and pay less.

Our cookies and snack order from very good suppliers. For example ours cookies order from Mommy Cookies which is chocolate cookies, peanut cookies, butter cookies and etc. for our cake handmade we are provided many different types of cake for example Nuttela Chocolate Cake, Tafu Matcha Cheesecake, Black Forest Cake, Green Tea Cake and etc.

For our drinks we use a good flavor and ingredients. The flavor that we use we order from our suppliers to make our drinks. The types of our drink are coffee, tea and ice blender drink for our customers.

Our product is different from our competitors because we use good materials. We are not just a bakery but we also a bakery for customers can enjoy our food directly in our shops which means cafe. We provided the chairs and table for our customers to enjoy our product for example using for breakfast and high tea. Our products also halal food for Muslims customers.

However, we also satisfied customers need and wants. For example our price of food are depend our quality or product and quantity of food. The price is also not expensive. We produce the product that demand by customers wants.

3.4 Target Market

The Classic Diamond Bakery are the first bakery like a café in Kota Samarahan. An increasing numbers of students and people in Kota Samarahan we willing to open our shops in that areas. The number of people can buy our product because our price also relevant with the quantity and quality for product.

Our company, Classic Diamond Bakery Café target market is student and teenagers. Student is a person who is studying at a school or college. They also known as scholar, undergraduate, graduate and postdoctoral fellow. Most of the students are teenagers. Teenagers can be defining as individual relating to people who are between 13 and 19 years old.

As we know, in Kota Samarahan economic activities are education, medical, agriculture and plantation. In Kota Samarahan, Sarawak there a few university that located in that areas. For example, University Teknologi Mara, University Malaysia Sarawak and Institusi Perguruan Tunku Abdul Razak. Other than that, there is more college that is located only in Kota Samarahan, Sarawak. Our target market is students and teenagers and also the residents of Taman Desa Ilmu too because many lifestyle changes take place when you're both of them. Like what been mentioned, most of the students in Kota Samarahan are teenager.

Classic Diamond Bakery Cafe provided better facilities toward our students where it is 12 hours operation from 10:00 a.m. until 10:00 p.m. Our students and customers can visit shops Monday, Tuesday, Thursday, Friday, Saturday and Sunday. We close on Wednesday only. Besides that, our academy located near to the universities. The student just can walk by or using bus. Any students staying in the hostel are welcomed to visit our bakery.

3.7 Sales Forecast

Month	RM
1	125,310
2	125,310
3	125,310
4	125,310
5	125,310
6	125,310
7	125,310
8	125,310
9	125,310
10	125,310
11	125,310
12	125,310
Year 1 Total Sales	1,503,720
Year 2 Total Sales	1,654,092 (10%)
Year 3 Total Sales	1,902,206 (15%)

3.8 Marketing Budget

Type	Fixed Asset Cost (RM)	Monthly Expenses (RM)	Other Expenses (RM)	Total
<u>Capital Expenditures/Fixed Asset:</u> <ul style="list-style-type: none"> ● Business signboard 	1500			1500
<u>Working Capital/ Monthly Expenses:</u> <ul style="list-style-type: none"> ● Marketing Salary 		2500		2500
<u>Other Expenses:</u> <ul style="list-style-type: none"> ● Grand Opening Banner ● Brochure ● Flyer ● Business card 			300 3.00(100 pieces) 1.00(100 pieces) 10.00(100 pieces)	300 300 100 1000
TOTAL MARKETING BUDGET				11,700

3.9 Competitors

Competitors refer to other businesses that offer similar products, substitute or alternative products or services to the same target market.

Analysis of competitors

Competitor	Strength	Weaknesses
Secret Recipe	<ul style="list-style-type: none"> ● Possess a strong market presence. ● Producing high quality. ● Effectively branding itself as a lifestyle café. ● Able to control centralized franchising system 	<ul style="list-style-type: none"> ● Price slightly above the average price for food. ● Inconsistent quality of service.
Taka Cake House	<ul style="list-style-type: none"> ● Affordable price ● Variety of choices ● More buns can supply to customer. 	<ul style="list-style-type: none"> ● The quantity of product not relevant with the price. ● No attraction on their shops.
Mira Cake House	<ul style="list-style-type: none"> ● Homemade cake ● Provide traditional cake from Sarawak ● Cheaper price. 	<ul style="list-style-type: none"> ● The location is not strategic for customer to visit their shops. ● Don't have variety of cake.

Classic Diamond Bakery Cafe Opportunity and Threats

Opportunities	Threats
1 Wifi free for our customers when they hangouts and chills in our shops.	1. People prefer go to Secret Recipe because have good brand.
2. Have a membership for our regular customers.	2. Compete with others bakery because they offer good price for customers.
3. Meet our customers expectation need and wants.	3 Our workers lack of experience at first .
4. Our bakery design that will attract people and will make the customer comfortable.	

3.10 Marketing Strategy

Classic Diamond Bakery Café provides the variety of cake, bun, snacks and drinks to customers. For our grand opening shops we sale for 200 customers with lowest price and give them free gift to attract ours customers. In Samarahan , there are many bakery shops for example Secret Recipe, Mira Cake House and Taka Cake House. So we are willing to open our shops to compete with these shops. The membership payment is RM10 only for register fee. The price is affordable for students and resident that staying in Kota Samarahan. For the members price we give a 5% discount to our customers.

3.11 Product or Service Strategies

Our business name is Classic Diamond Bakery Cafe which we produce product for our owns cake and service to customers. We have professional cafe that have many experiences with baking skill. We use a good material to make ours cake and drinks.

3.12 Price Strategy

For our pricing strategy, we putting the price based on the how many the ingredients that will use to produce the product. The price discount is given to the new customers about 3%. We also make promotion on membership's day for our customers.

3.13 Promotion Strategies

Our business Classic Diamond Bakery Cafe promotion strategies are we promote our shops using Facebook which we make pages for our shops that names Classic Diamond Bakery and provide the location, telephone number and email for people that want to know more detail about ours bakery. We also promote using flyers, banner, card, brochure and Instagram too.

OPERATIONAL PLAN

4.1 OPERATIONAL PLAN

Apart from administrative and marketing plan, operational plan is also one of the most important plan in our business to ensure that the customer's satisfaction and expectation are achieve with our quality services and product.

Operations management can be defined as the process of marshalling business resources to produce the product or services through transformation process. There are three main components in operation system such as business input, transformation process and output.

Business input refers to resources that required to produce the output which are machines and equipment, manpower, raw materials, capital and technology. This all resource then goes to the next component which is transformation process. Transformation process refers to the process of transforming input into the output.

Next component is output. Output refers to end or finished product that created in transformation process. This final product can be effected customer satisfaction which the customer gives the feedback on product and services.

The objectives of our operational plan are as follows:






- i. To ensure the business operation system runs smoothly order to maintain the quality of the products and services to customers.
- ii. To optimize customer satisfaction and fulfil their expectations towards our ability to provide high quality products and timely services.
- iii. To achieve consistency and stability in our production and services.
- iv. To ensure the quality of our products/services meet the established standards.

4.2 Process Planning

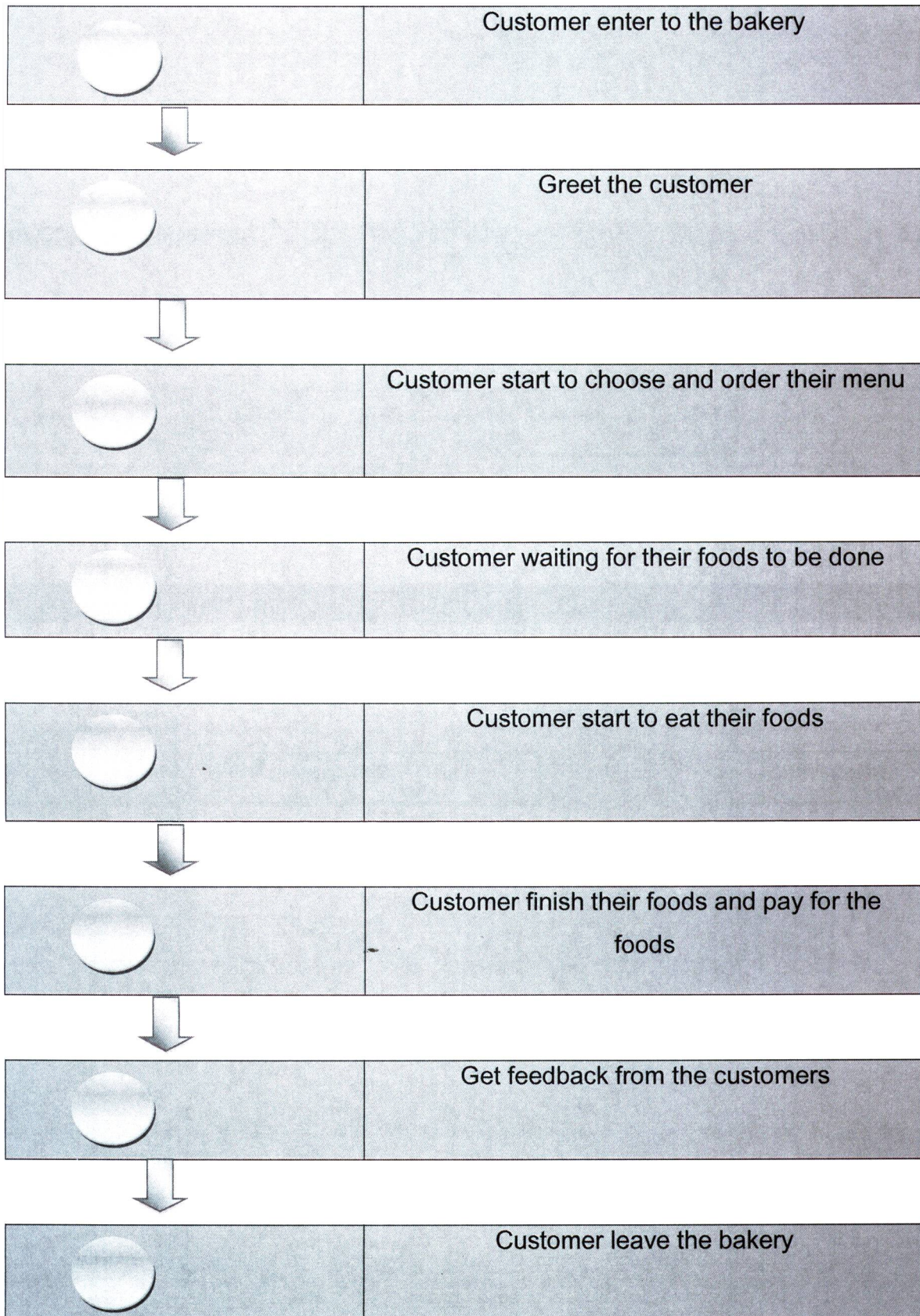
There are several jobs or duties that need to be done by the operational manager.

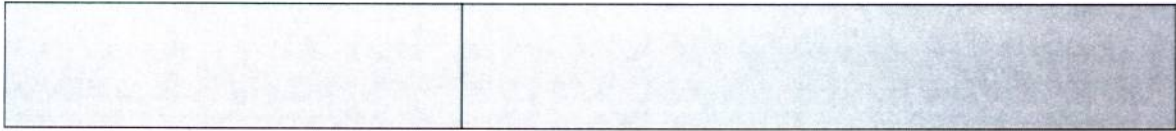
1. Plan for process of making the product or providing the services.
2. Plan and illustrate the layout of the operation.
3. Planning how much to produce output or to provide services.
4. Make a list down all machine and equipment.
5. Measure the operational budget planning.
6. Supervision of daily task.

4.3 Process Flow Chart

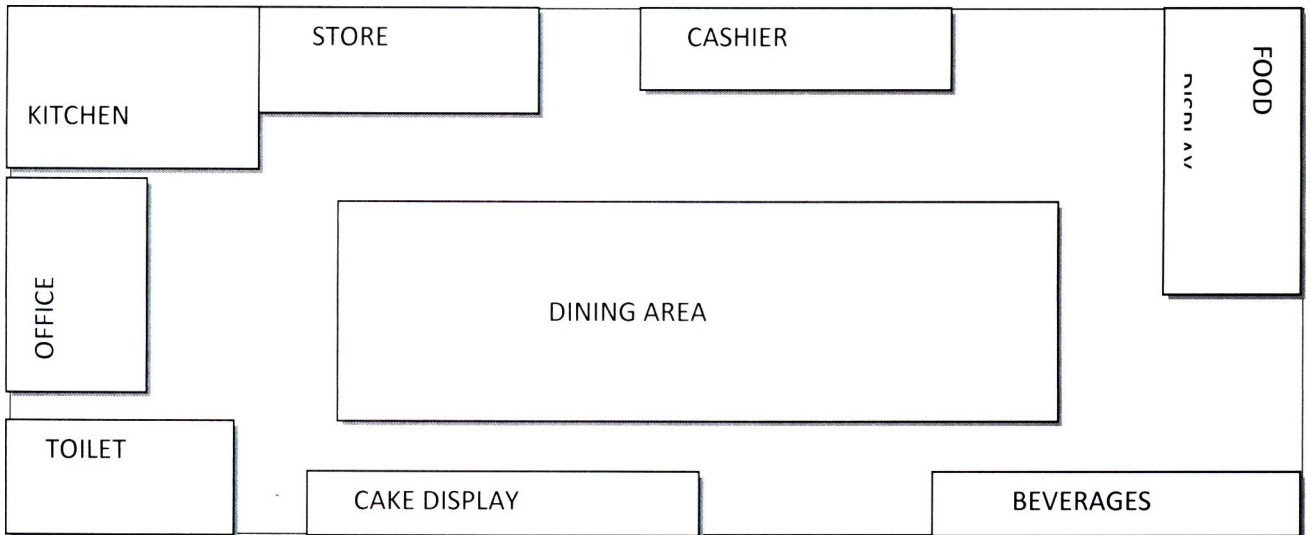
Symbol	Activity	Description
	Operation	Activity that modify, transform or give added value to the input
	Transportation	Movement of materials or goods from one place to another
	Inspection	Activity that measure the standard or quality
	Delay	Process is delayed because in process materials are waiting for next activity
	Storage	Finished product or goods are stored in the storage area or warehouse

4.4 Flow Chart of Classic Diamond Bakery





4.5 Operations Layout



4.6 Production Planning

◆ **Average sales forecast per month**

= RM 125,310.00

◆ **The amount of output to be produced per day**

= RM 4,177.00

◆ **Average sale forecast per year(Year 1)**

= RM 1,503,720.00

◆ **Average sale forecast per year(Year 2)**

= RM 1,654,092.00

◆ **Average sale forecast per year(Year 3)**

= RM 1,902,206.00

4.7 Material Planning

Material	Quantity	Safety stock	Total Material Requirement	Price/unit (RM)	Total price (RM)
Flour	100Kg	5Kg	105	9.4	987
Baking powder	5units	2units	7units	14.25	99.75
Baking Soda	5Kg	5Kg	10Kg	5.9	590
Yeast	10packs	5packs	15packs	13.4	201
Buttercup	10kg	5kg	15kg	15.9	238.5
Milk	30units	5units	35units	5.15	180.25
Eggs	95sets	5sets	100sets	10	1000
Cream cheese	45packs	5packs	50packs	8.8	440
Chocolate chip	25kg	5kg	30kg	18.5	555
Almond	8kg	2kg	10kg	46.9	469
Food colouring	20units	5units	25units	2.25	56.25
Vegetable Oil	50kg	5kg	55kg	22.95	229.5
Sugar	100kg	5kg	105kg	2.85	299.25
TOTAL COST					5,345.50

4.8 Manpower Planning

There are a total of (3) personnel under operations that consist of (Refer to Table X)

Position	Number of Personnel
Operation Manager	1
Cashier	2
General workers :	
Waiter	1
Waitress	1
Kitchen Worker	4
Total	9

4.9 Schedule of tasks and responsibilities

Position	Task and Responsibilities
Operation Manager	<ul style="list-style-type: none">-ensure the operation of the business is run smoothly. -ensure all equipment and materials are good and safe to use. -supervising the staff in all aspects in the company. -ensure the customers are satisfied with the services.
Cashiers	<ul style="list-style-type: none">-receive the payment from the customers. -issues booking from the customers. -prepare bills for the customers.
Waiter/Waitress	<ul style="list-style-type: none">-ensure the premise keep clean and neat in the gym -ensure the equipment in good condition -ensure to give the best serving for customers
Kitchen workers	<ul style="list-style-type: none">- Clean work areas, equipment, utensils, dishes, and silverware. - Store food in designated containers and storage areas to prevent spoilage.

	- Prepare a variety of foods according to customers' orders or supervisors' instructions, following approved procedures.
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4.10 Schedule of Remuneration

There a total of two employees under Operational Remuneration. Total of remuneration is RM2752.30

Position	No	Monthly Salary (RM)	EPF Employer Contribution (RM)	SOCSSO Employer Contribution (RM)	Total (RM)
Operational Manager	1	2500	300	43.75	2843.75
Cashier	2	2200	242	11	2326.50
Waiter/Waitress	2	1900	209	9.50	2009.25
Kitchen workers	4	4400	484	22	4526.50
TOTAL	7	8,500	1,235	86.25	11,706

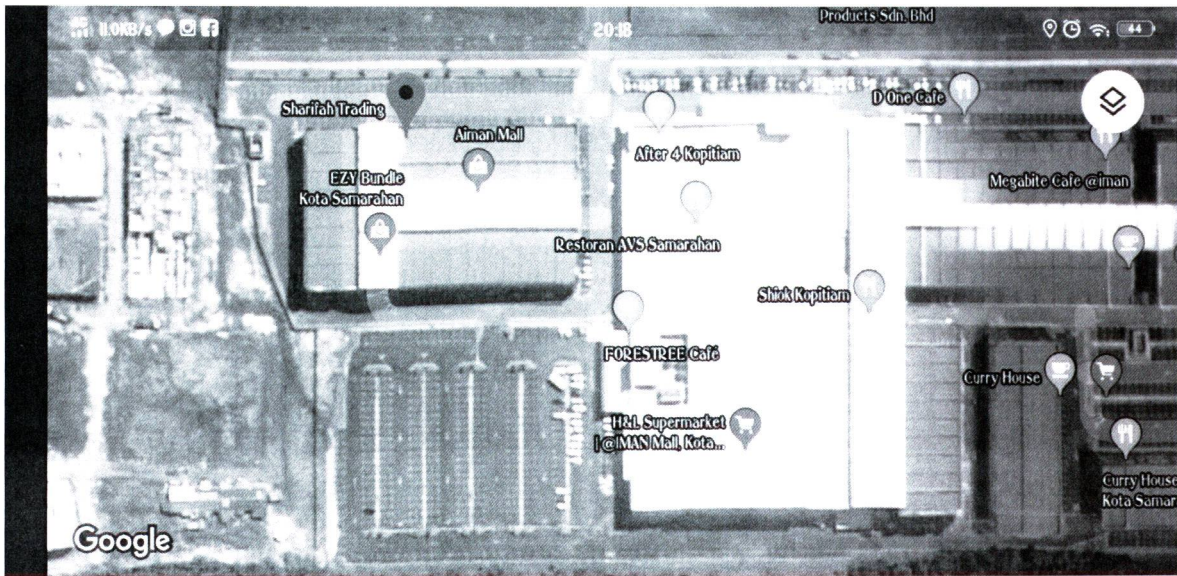
4. 11 Overheads Requirement

Total cost of overhead is RM2,358.85

N O	ITEM	COST (RM)/month
1	Uilities (Water + Electric +Telephone+Wifi)	890
2	Indirect Materials <ul style="list-style-type: none"><li data-bbox="344 710 737 747">• Cleaning Soap (3units)<li data-bbox="344 769 692 807">• Toilet paper (20rolls)<li data-bbox="344 829 737 867">• Plastic bag (size 8 x 12)<li data-bbox="344 889 632 926">• Dustbin (4units)<li data-bbox="344 948 616 986">• Broom (2units)<li data-bbox="344 1008 624 1046">• Sponge (4units)<li data-bbox="344 1068 458 1106">• Mop<li data-bbox="344 1128 518 1165">• Dustpan	17.85 25.80 180 23.60 7.80 2.00 5.90 5.90
3	Maintenance	1,200

4.12 Location

Our location and office are located and will operate in Kota Samarahan, Sarawak. Our address is Aiman mall, Kota Samarahan, 94300 Kota Samarahan, Sarawak.



4.13 Business and Operations Hours

4.13.1 Business Hour

Business hours refer to the time business is open to the customers.

Below is the schedule for our operation hours per week

Day	Time
Monday - Sunday	10.00 a.m. – 10.00 p.m
Wednesday	CLOSE

4.14 License, Permits and Regulations Required

Our business type is bakery business. Our location and office are located and will operate in Kota Samarahan, Sarawak. Our address is Aiman Mall, Kota Samarahan, 94300 Kota Samarahan, Sarawak. We chose this location because it was near Desa Ilmu and universities where students or residents go often, and we have a great opportunity people go into our bakery and visit our bakery. For our business, we have recruit 8 employees to help us making this business. That is include kitchen workers, cashiers, waiter and waitress. Besides, we also have manager. General manager, operational manager, marketing manager, administrative manager and financial manager.

4.15 Operations Budget

Item	Fixed Asset Cost (RM)	Monthly Expenses (RM) + EPF+SOSCS O	Other Expenses (RM)	Total (RM)
•Operational Manager		2843.75		2843.75
•Cashier		2326.50		2326.50
•Waiter/waitress		2009.25		2009.25
•Kitchen workers		4526.50		4526.50
•Utilities (Water + Electric +Telephone + WiFi)		890		890
•Raw materials		5345.50		5345.50
•Deposit (rent, utilities)			7000	7000
•Rent		1500		1500
•Machine & Equipment	3731			3731
•Insurance			500	500
TOTAL OPERATION BUDGET				30,672.50

4.16 Implementation Schedule

Activities	Deadlines	Duration (Year)
Incorporation of business	1 February-16 February 2018	2 Weeks
Application for permits & license	19 February - 8 March 2018	2 Weeks
Searching of premise	9 March - 19 March 2018	1Week
Renovation of premise	20 March - 25 June 2018	2 Months
Procurement of machine and raw material	26 June - 28 November 2018	4 Months
Recruitment of labors	29 November 2018 - 25 March 2019	3 Months
Installation of machine	26 March - 11 June 2019	2 Months

FINANCIAL PLAN

5. 1 FINANCIAL PLAN

A financial plan is the final process and it is considered as very significant aspect of the business because it determine every detail of the business cost which includes the total of project cost, preparation for method of financing the business' capital – which it includes short and long term financial requirement to start up a new business and also preparation of financial projection in term of pro forma statement – including cash flow, comprehensive income and financial position of the business. Financial plan will includes all the budgeted amount of expenditure from marketing, operation and administrative department.

Through financial plan, we can evaluate the total revenue that can be generated and expenditure that may incur within the one-year business period in order to determine the profit or loss for the year. This is very important to us so that we can understand the real performance and financial position of our business so that it would not drop below our minimum standard which is the break-even point.

As for our business capital, we have agreed that the five of us will contribute RM15,000 each as the capital contribution and will make a loan from the bank for amount RM 50,000 to support our business. Hence, the total overall of capital is RM 125,000 to run the business.

5.2 Objectives Of Financial Plan

- To guide in the total project cost implementation
- To help making the financial decision
- Allows for better communication among department
- Helps to control the cash inflows and outflows transaction
- To assist in determine the investment decision

5.3 Importance of Financial Plan

1. To calculate the amount of finance

- It is important for the finance manager to determine the total or the size of finance needed in order to ensure that the initial layout or the initial capital is sufficient. It is also important so that the finance manager will easier to allocate the amount of money for the business. Hence, fully cooperation from then all department such as from admin manager, marketing manager, and operational manager so that they will give the budgeted information to ensure the the financial manager will allocates the correct amount of money to avoid surplus or shortage.

2. To determine the sources of finance

- After calculating and evaluating the total project implementation cost, the next significant step is to determine the sources of our business finance. It seems that our business will be using the financial mix whereby it consist of equity sources (capital contribution) and loan sources from the bank.

3. To ensure a better communication among managers

- Every decision done by the marketing, operation and administrative manager must consider the final decision from the financial manager because financial manager will decide whether the

decision is wise or not to be carried out. It is to ensure that there is no miscommunication among other departments.

4. To ascertain that the amount of cash is sufficient

- This means that every transaction which requires cash inflows and cash outflows must suffice all the time and it is the duty of financial manager to keep a proper and sufficient cash in bank and cash in hand to avoid any unwanted circumstances such as shortage of cash. Sufficient cash in bank or cash in hand will make the business run smoothly or efficiently in order to achieve the organizational goals.

5. To guide in project implementation

- The cost of project implementation has been calculated as a whole and this total cost will be used as a guideline. This is very important so that the actual cost will not vary far from the budgeted amount; which means that it will not exceed the cost, by using financial plan as references in future. The total cost also important so that in future, our business can be improve slowly and will make sure that our company will be known.

5.4 Financial Strategies

Our primary business strategy is to ensure that our project implementation will only incur minimum cost so that we can achieve our business' goal. This can be implemented by using a minimum cost of maintenance and minimize the expenses so that there will be no surplus or shortage of the raw materials to run the business.

5.6 Sources of Financing

A	Own Capital (Owners's Equity)	RM	RM
	Cash	154,305	154,305
	<i>Sub total</i>		154,305
	Total Sources of Finance		154,305

5.7 Pro forma cash flow statement

2019 MONTHLY CASH FLOW																
MONTH	Pre-Operations	January	February	March	April	May	June	July	August	September	October	November	December	2019	2020	2021
CASH INFLOW																
Capital (Cash)	154,326													154,326	0	0
Loan	0													0	0	0
Cash Sales		112,779	112,779	112,779	112,779	112,779	112,779	112,779	112,779	112,779	112,779	112,779	112,779	1,353,946	1,486,863	1,711,996
Collector of Accounts Receivable		0	12,531	12,531	12,531	12,531	12,531	12,531	12,531	12,531	12,531	12,531	12,531	137,841	154,156	186,153
TOTAL CASH RECEIPT	154,326	112,779	125,310	125,310	125,310	125,310	125,310	125,310	125,310	125,310	125,310	125,310	125,310	1,545,844	1,641,019	1,901,149
CASH OUTFLOW																
Procurement & Incorporation Expenditure	15,000													15,000		
Sales & Marketing Expenditure		6,044	6,044	6,044	6,044	6,044	6,044	6,044	6,044	6,044	6,044	6,044	6,044	72,528	72,528	72,528
General & Administrative Expenditure		11,421	11,421	11,421	11,421	11,421	11,421	11,421	11,421	11,421	11,421	11,421	11,421	137,655	137,655	137,655
Operations & Technical Expenditure		43,779	75,852	75,852	75,852	75,852	75,852	75,852	75,852	75,852	75,852	75,852	75,852	878,181	948,712	1,028,535
Other expenditure		4,000												4,000	4,000	4,000
Purchase of Fixed Assets	34,821															
Hire Purchase Repayment																
Principal		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loan Repayment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Principal		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tax payable		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CASH OUTFLOW	49,821	53,244	93,377	93,377	93,377	93,377	93,377	93,377	93,377	93,377	93,377	93,377	93,377	1,141,952	1,162,292	1,420,115
CASH SURPLUS (DEFICIT)	104,505	63,535	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	403,892	478,727	481,034
BEGINNING CASH BALANCE	104,474	152,009	184,002	184,002	215,935	247,868	279,801	311,734	343,667	375,600	407,534	439,467	471,400	0	80,832	84,400
ENDING CASH BALANCE	104,474	152,009	184,002	215,935	247,868	279,801	311,734	343,667	375,600	407,534	439,467	471,400	503,333	503,333	594,161	1,451,511

5.8 Pro forma income statement

	Years	2019	2020	2021
Sales		1,503,720	1,654,092	1,902,206
Less: Cost of Sales (Notes 1 & 2)		619,380	831,690	906,588
Gross Profit		884,340	822,402	995,618
Less: Expenditure				
Pre-Operating & Incorporation Expenditure		8,000		
General & Administrative Expenditure		137,055	137,055	137,055
Sales & Marketing Expenditure		72,525	72,525	72,525
Operations & Technical Expenditure		140,472	140,472	140,472
Other Expenditure		4,000	4,000	4,000
Interest on Hire-Purchase				
Interest on Loan				
Depreciation of Fixed Assets		8,666	8,666	8,666
Total Expenditure		370,718	362,718	362,718
Net Income Before Tax		513,622	459,684	632,899

Tax	0	0	0
Net Income After Tax	513,622	459,684	632,899
Accumulated Net Income	513,622	973,305	1,606,205

Note 1

Cost of Sales

Opening inventory	0	150,372	165,409
Add: Total Purchases	769,752	846,727	931,400
Carriage Inwards & Duty			
Less: Ending Inventory	150,372	165,409	190,221
	619,380	831,690	906,588

5.9 Pro forma balance sheet

	2019	2020	2021
ASSETS			
Non-Current Assets (Book Value)			
Land & Building			
Other Fixed Assets	26,164	17,498	8,831
Other Assets			
Deposit	7,000	7,000	7,000
	33,164	24,498	15,831
Current Assets			
	150,3		
Inventory	72	165,409	190,221
Accounts Receivable	12,531	13,784	15,852
Cash Balance	503,932	994,480	1,651,503
	666,8	1,173,6	1,857,5

	35	73	75
TOTAL ASSETS	700,000	1,198,171	1,873,406
Owners' Equity			
Capital	154,305	154,305	154,305
Accumulated Income	513,622	973,305	1,606,205
	667,927	1,127,610	1,760,509
Long-Term Liabilities			
Loan Balance			
Hire-Purchase Balance			#VALU #VALU E! E!
			-
Current Liabilities			
Accounts Payable	32,073	70,561	112,897
TOTAL LIABILITIES & EQUITY	700,000	1,198,171	1,873,406

5.10 Financial Analysis

Financial Ratio Analysis	2019	2020	2021	2022	2023
<u>LIQUIDITY</u>					
Current Ratio	21	17	16		
Quick Ratio (Acid Test)	16	14	15		
<u>EFFICIENCY</u>					
Receivable Turnover	12	12	12		
Inventory Turnover					
<u>PROFITABILITY</u>					
Gross Profit Margin	58.81%	49.72%	52.34%		
Net Profit Margin	34.16%	27.79%	33.27%		
Return on Assets	73.37%	38.37%	33.78%		
Return on Equity	76.90%	40.77%	35.95%		

SOLVENCY					
Debt to Equity	4.80%	6.26%	6.41%		
Debt to Assets	4.58%	5.89%	6.03%		
Time Interest Earned	#DIV/0!	#DIV/0!	#DIV/0!		
Break-even Analysis	2019	2020	2021		
Total projected sales(RM)	1,503,720	1,654,092	1,902,206		
Total variable costs (cost of sales)	619,380	831,690	906,588		
Contribution margin	884,340	822,402	995,618		
Contribution margin ratio	59%	50%	52%		
Fixed costs	370,718	362,718	362,718		
Total costs	990,098	1,194,408	1,269,307		

Net Profit	513,622	459,684	632,899		
Break-even sales	630,365	729,533	693,002		
Percentage of break-even to sales	42%	44%	36%		