



اُنْبُوْزِ سَيِّدِي تَيْكُوْ لُوْ كِي مَبَارَا
UNIVERSITI
TEKNOLOGI
MARA

FACULTY OF ADMINISTRATIVE SCIENCE AND POLICY STUDIES (FSPPP)
DIPLOMA IN PUBLIC ADMINISTRATION
FUNDAMENTALS OF ENTREPRENEURSHIP (ENT 300)

ASSIGNMENT TITLE:
BUSINESS PLAN (AEK TEH.CO)

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DATE OF SUBMISSION:
7 JULY 2022

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17/7/2022

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1.0 EXECUTIVE SUMMARY

A business plan is necessary for any entrepreneur since it will help the company succeed. Aek Teh Company is a form of business based on a partnership which consists of six individuals also the members of the company who holds important positions and roles such as General Manager, Administration Manager, Marketing Manager, Operational Manager, Financial Manager and Financial Manager and Assistant.

The Aek Teh Company's goal would be to make the company be constantly profitable. Besides that, the objective of the business would be to serve good quality and affordable Milk Tea drinks. The business also will be providing professional, hygienic, and attentive service to meet the satisfaction of the customers. Besides that, the Aek Teh Company would also like to retain existing customers and future possible customers.

The location that has been chosen to operate the business would be the Main Bazaar located near Waterfront in Kuching Sarawak. Additionally, the products that the Aek Teh Company produced have two flavours which are quite common within Malaysia which are Thai Red Tea and Thai Green Tea. To make it more attractive, we decide to give Special promotions for special events, and membership for customers who purchase 50 drinks and above. we are also giving a weekend discount to customers. Thus, we recommended various flavours of Milk tea because it is made from an authentic recipe, of course, many customers will like it.

1.1 INTRODUCTION OF THE BUSINESS PLAN

Aek Teh is a business that is consist of Malaysian sellers. We choose the name Aek Teh because “Aek” means water and “Teh” means tea. The words originally come from Sarawak whereas Sarawakian pronounces every drink as “Aek”.

Whenever customers try our drinks, they can taste what comes from fresh ingredients. On the other hand, they can taste the sweetness and creaminess. We provide traditional Malaysian mixed Thailand drinks with two signature flavours such as Thai Red Tea and Thai Green Tea.

We also provide certified halal ingredients for every drink. We started our business operation on 23 January 2022. Aek Teh company is located at the Main Bazaar near to Waterfront in Kuching Sarawak. The reason why we choose this place is that the Main Bazaar is a place where most people regardless of age spend a lot of free time enjoying the peaceful atmosphere. We are selling drinks because it is suitable for everyone including children, students and adults.

Furthermore, because our company is based on a partnership, each of us has been assigned to a certain position, as detailed below:

NAME	POSITION
NATASHA ANNE LENTA AK LAWRENCE	GENERAL MANAGER
NUR ATHIRAH BINTI HASSAN	ADMINISTRATION MANAGER
AINUL ALBANIAH BINTI ABDUL TAIB	MARKETING MANAGER
NUR AISHAH BINTI MOHD.ABDULHALIMSHAH	OPERATION MANAGER
AUGUSTINE AMUT	FINANCIAL MANAGER
SITI NUR SYAHIRA BINTI HALIM	ASSISTANT FINANCIAL MANAGER

1.2 PURPOSE OF THE BUSINESS PLAN

The primary purpose of a business plan is to establish your plans for the future. These plans should include goals or milestones alongside detailed steps of how the business will reach each step. The process of creating a roadmap to your goals will help you determine your business focus and pursue growth.

As you start your business, you need to concern to prove that you're serious about your business. A detailed business plan is required to show to all interested parties, including employees, investors, partners, and yourself, that you are serious about growing the company. Making your plan forces you to consider and choose yours.

Besides that, you are also to better understand your competition. Creating a business plan forces you to analyse the competition. All businesses face competition in the form of direct or indirect competitors, therefore knowing your company's competitive advantages is crucial. And, if you don't have any competitive advantages now, figure out what you need to do to get them.

Why do you need this business plan also to position your brand? The business plan aids in defining your company's position in the marketplace. This definition enables you to describe the company and its brand to consumers, investors, and partners in a concise manner. You can best determine what to do with the industry, consumer, and competitive knowledge you gather during the business planning phase.

In general, a business plan is used to assist in the management of a company by establishing goals, how they will be accomplished, and when they will be achieved. The strategy will also serve as a summary of the company's mission, why it exists, and where it intends to go. Investors, partners, employees, and

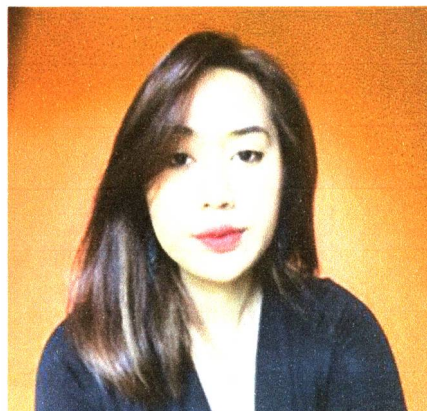
management will use the business plan as a benchmark against which to measure development.

1.3 BUSINESS BACKGROUND



NAME OF BUSINESS	AEK TEH.CO
BUSINESS ADDRESS	WATERFRONT, JALAN MAIN BAZAAR, 93000, KUCHING, SARAWAK.
EMAIL ADDRESS	AekTeh.Co@gmail.com
WHATSAPP	01136867225
TELEPHONE NUMBER	01136867225
FORM OF THE BUSINESS	PARTNERSHIP
MAIN ACTIVITY	SELLING A TRADITIONAL TEA WITH A COMBINATION OF MALAYSIAN AND THAILAND
DATE OF COMMENCEMENT	1 JUNE 2022

1.4 PARTNER BACKGROUND



GENERAL MANAGER

NAME	Natasha Anne Lenta Ak Lawrance
ADDRESS	Sublot 2 Lot 558, Blok 4 Std, Jalan Brayun 95000 Sri Aman, Sarawak.
EMAIL ADDRESS	natashannelenta@gmail.com
HANDPHONE NUMBER	019-950-1721
DATE OF BIRTH	20 th March 2001
AGE	21 years old
ACADEMIC QUALIFICATION	Diploma in Public Administration
COURSE ATTENDED	Public Administration
SKILLS	<ul style="list-style-type: none">• Good communications skills• Leadership experience
EXPERIENCES	1 year of experience in the Department of Statistics, Sri Aman.



ADMINISTRATION MANAGER

NAME	Nur Athirah binti Hassan
ADDRESS	H4.1B. Flat UPMKB, Jalan Meranja, 97000 Bintulu, Sarawak.
EMAIL ADDRESS	nur.ath7225@gmail.com
HANDPHONE NUMBER	0113-686-7225
DATE OF BIRTH	08 th October 2001
AGE	21 years old
ACADEMIC QUALIFICATION	Diploma in Public Administration
COURSE ATTENDED	Public Administration
SKILLS	<ul style="list-style-type: none"> • Good communications skills • Teamwork
EXPERIENCES	1 year of experience as a sales assistant at Potato Story.



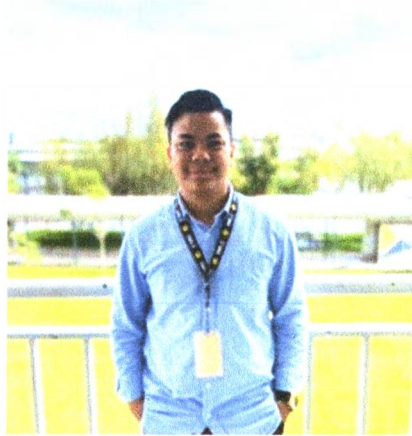
MARKETING MANAGER

NAME	Ainul Albaniah binti Abdul Taib
ADDRESS	No 220, Lorong 1A1A, Taman Berlian Stabil 94300, Kota Samarahan Sarawak.
EMAIL ADDRESS	ainlalbnh88@gmail.com
HANDPHONE NUMBER	016-611-2694
DATE OF BIRTH	17 th September 1997
AGE	25 years old
ACADEMIC QUALIFICATION	Diploma in Public Administration
COURSE ATTENDED	Public Administration
SKILLS	<ul style="list-style-type: none"> • Good communication skills • Expert in Marketing Strategy • Fluent in English and Malay
EXPERIENCES	1 year experience as a Marketing Manager at ATC Travel Agency.



MARKETING MANAGER

NAME	Nur Aishah Binti Mohd. AbdulHalimshah
ADDRESS	No 300A, Lorong 5, Kampung Siol Kandis, 93050, Kuching, Sarawak
EMAIL ADDRESS	aishah0132@gmail.com
HANDPHONE NUMBER	011-245-7317
DATE OF BIRTH	05 th October 2001
AGE	21 years old
ACADEMIC QUALIFICATION	Diploma in Public Administration
COURSE ATTENDED	Public Administration
SKILLS	<ul style="list-style-type: none"> • Good communication skills
EXPERIENCES	1 year's operation manager assistant at Pizza Hut.



FINANCIAL MANAGER

NAME	Augustine Amut Anak Saban
ADDRESS	Lot 218 No 1G, Lorong Sibu Jaya 18C, Sibu
EMAIL ADDRESS	pandaaugustine070@gmail.com
HANDPHONE NUMBER	0112-300-6033
DATE OF BIRTH	31 st August 2001
AGE	21 years old
ACADEMIC QUALIFICATION	Diploma in Public Administration
COURSE ATTENDED	Public Administration
SKILLS	<ul style="list-style-type: none"> • Good communication skills • Can work well together
EXPERIENCES	1 year 8 months of experience worked as a Barista in Kim Hock Food Court, Sibu Jaya



ASSISTANT FINANCIAL MANAGER

NAME	Siti Nur Syahira binti Halim Shah
ADDRESS	No 3357, RPR Kidurong, Phase III, Jalan Tanjung Kidurong, 97000, Bintulu, Sarawak.
EMAIL ADDRESS	Syahirasn09@gmail.com
HANDPHONE NUMBER	014-207-2126
DATE OF BIRTH	18 th September 2001
AGE	21 years old
ACADEMIC QUALIFICATION	Diploma in Public Administration
COURSE ATTENDED	Public Administration
SKILLS	<ul style="list-style-type: none"> • Good communication skills • Can work well together
EXPERIENCES	<ul style="list-style-type: none"> • 8 Months experience as sales Assistant at The Spring • 3 Months experience as a Barista at BTU

ADMINISTRATIVE PLAN

2.0 ADMINISTRATIVE PLAN

2.1 INTRODUCTION TO ADMINISTRATIVE PLAN

2.1.1 VISSION OF THE COMPANY

Produce and sell high-quality Ack Teh at a reasonable price in order to meet customer demand.

2.1.2 MISSION OF THE COMPANY

1. To introduce to everyone the speciality of the Ack Teh that we have created.
2. To always maintain the existence of our product.
3. To ensure the business will achieve its goals and become the customer's best choice

2.1.3 OBJECTIVES

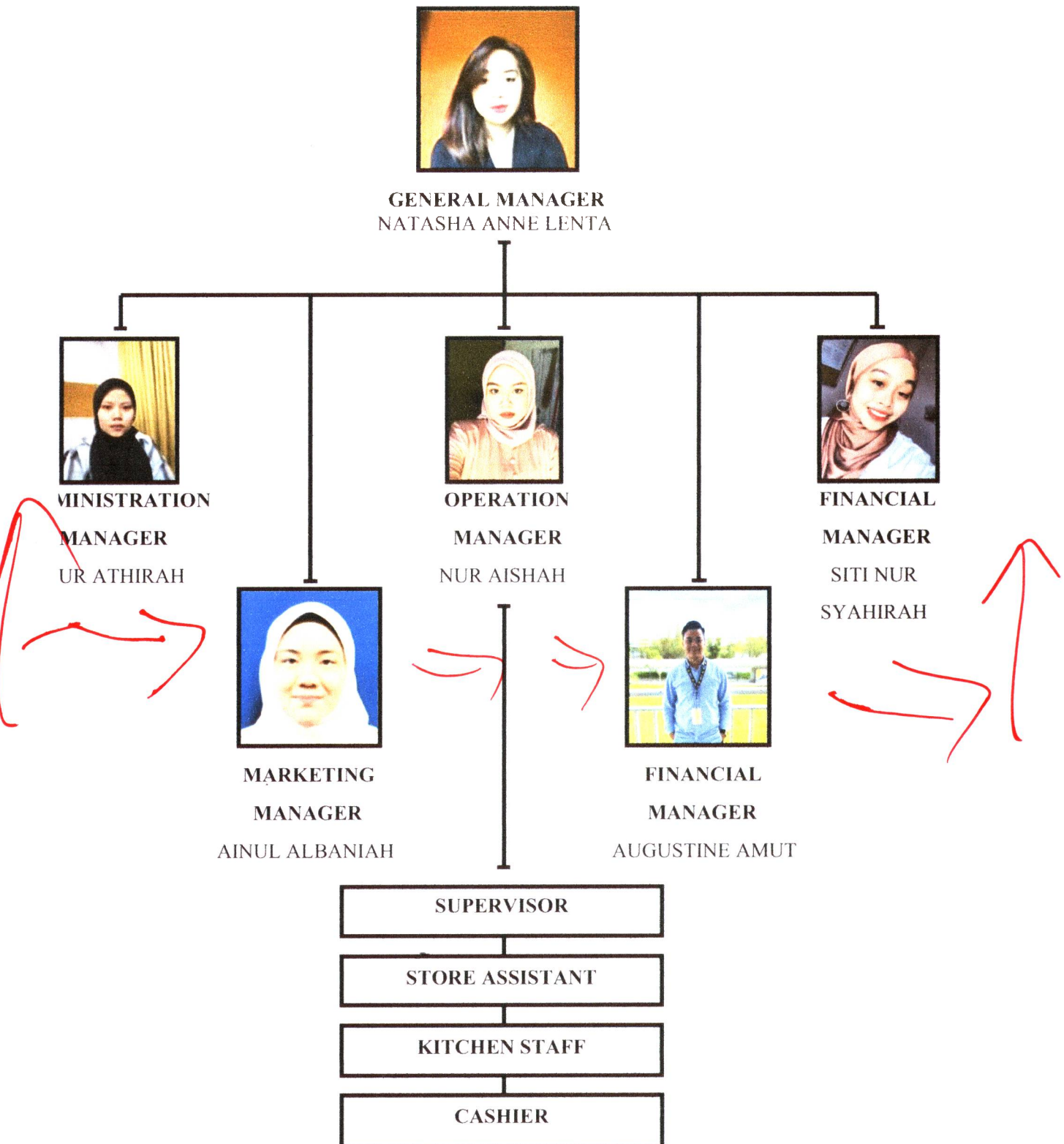
1. To serve good quality and affordable drinks.
2. To provide professional, hygienic, and attentive service.
3. To retain the existing customers and to bring in new ones

2.1.4 LOGO AND DESCRIPTION



The words "Aek Teh" originate from Sarawak, where people pronounce Air Teh as "Aek Teh." Every time a customer tries our Aek Teh, they can taste how good it is since it is made with fresh ingredients. However, they can taste the sweetness and creaminess. It is after all one of the most favoured beverages in the world

2.2 ORGANIZATIONAL CHART



2.2.1 LIST OF ADMINISTRATION PERSONNEL

POSITION	NO. OF PERSONEL
General Manager	1
Administration Manager	1
Financial Manager	1

Table 2.2.1: Position and Number of Administrative Personnel

2.3 SCHEDULE OF TASKS AND RESPONSIBILITIES

POSITION	TASK AND RESPONSIBILITIES
GENERAL MANAGER	<ul style="list-style-type: none"> • Responsibilities for managing expenditures and generating money in all aspects of the department's activities. • To ensure performance and productivity from employees.
ADMINISTRATION MANAGER	<ul style="list-style-type: none"> • Recruiting, choosing, acclimating, and training administrative staff. • To oversee the upkeep and repair of machinery, as well as the overall condition of all equipment
FINANCIAL MANAGER	<ul style="list-style-type: none"> • Generating financial reports that include costs, budgets, payables, and receivables. • To report to management and stakeholders with recommendations for the business's future.

OPERATIONAL MANAGER	<ul style="list-style-type: none"> • To be responsible for making important policy, planning and strategy decisions for the company. • To ensure that the company build alliances and partnership with other companies.
MARKETING MANAGER	<ul style="list-style-type: none"> • Establishing the company's marketing strategy in collaboration with the marketing director. • Duties involved in managing the marketing campaigns.
SUPERVISOR	<ul style="list-style-type: none"> • Supervisors need to manage workflow such as create and oversee the team's workflow. • Helping to resolve workers issues and disputes by listening to them and giving some advices.
STORE ASSISTANT	<ul style="list-style-type: none"> • To coordinate with stock and merchandise sales floor by keeping the floor to organized according to their employer's standards. • To be responsibilities in communication with the customers by providing customer service.
KITCHEN STAFF	<ul style="list-style-type: none"> • Must guarantee that all spaces used for food preparation are spotless and hygienic. • Responsibilities in sorting, storing and distributing the ingredients for the arrangement in kitchen
CASHIER	<ul style="list-style-type: none"> • To manage transactions with customers using cash register. • Must make sure that the goods are accurately priced and scanned in order to prevent loss of profits.

Table 2.3: Schedule of Administrative Tasks and Responsibilities

2.4 SCHEDULE OF REMUNERATION

POSITION	NO	MONTHLY SALARY (RM) (A)	EPF (RM) (B)	SOCSSO (RM) (C)	TOTAL AMOUNT (RM) (A)+(B)+(C)
GENERAL MANAGER	1	3,000.00	270.00	14.75	3,284.75
ADMINISTRATION MANAGER	1	2,800.00	252.00	13.75	3,065.75
MARKETING MANAGER	1	2,500.00	225.00	12.25	2,737.25
OPERATION MANAGER	1	2,500.00	225.00	12.25	2,737.25
FINANCIAL MANAGER	1	2,800.00	252.00	13.75	3,065.75
SUPERVISOR	1	1,800.00	162.00	8.75	1,970.75
STORE ASSISTANT	1	1,500.00	135.00	7.25	1,642.25
KITCHEN STAFF	1	1,200.00	108.00	5.75	1,313.75
CASHIER	1	1,200.00	108.00	5.75	1,313.75
TOTAL	10	19,300.00	1,737.00	94.25	21,131.25

Table 2.4: Schedule of remuneration

2.5 BENEFITS OF PARTNERS

2.5.1 MANDATORY BENEFIT

It is legally obligatory that we offer our employees a mandatory benefit. This covers workers' compensation, disability insurance, and unemployment insurance. The Employment Act of 1995 established the required benefit.

2.5.2 EMPLOYEES PROVIDENT FUND (EPF)

A federally mandated organisation under the control of the Ministry of Finance is the Employees Provident Fund. Each employee must contribute 9% of their monthly salary to EPF and place the money in a savings account.

2.5.3 SOCIAL SECURITY ORGANIZATION (SOSCO)

The Social Security Organization (SOCSCO), one of the government agencies under the Ministry of Human Resources, was in charge of administering, carrying out, and enforcing the Employees' Social Security Act of 1969 and the Employees' Social Security (General) Regulations of 1971. Workers are protected by the organisation from incidents that could be harmful or result in work-related injuries. When an incident occurs, this benefit aids the workers. The employer can apply to the SOSCO, where the employee's contribution wage is subtracted in accordance with the SOCSCO chart.

2.5.4 LEAVES

The Employment Act of 1955 states that employees may take time off as ordered by their employers in any situation. Therefore, when it comes to giving our

employees annual leave, sick leave, maternity leave, and emergency leave, our organisation will abide by this policy.

9416.25

2.6 ADMINISTRATION BUDGET

ITEMS	FIXED ASSET (RM)	MONTHLY EXPENSES (RM)	OTHER EXPENSES (RM)
SALARY		9,693.95	
RENT		1,000	
UTILITIES		1,000	
DEPOSIT (RENT)			3,000
DEPOSIT (UTILITIES)			3,000
TOTAL		11,693.95	6,000

Table 2.6: Administration Budget

2.7 OFFICE LAYOUT

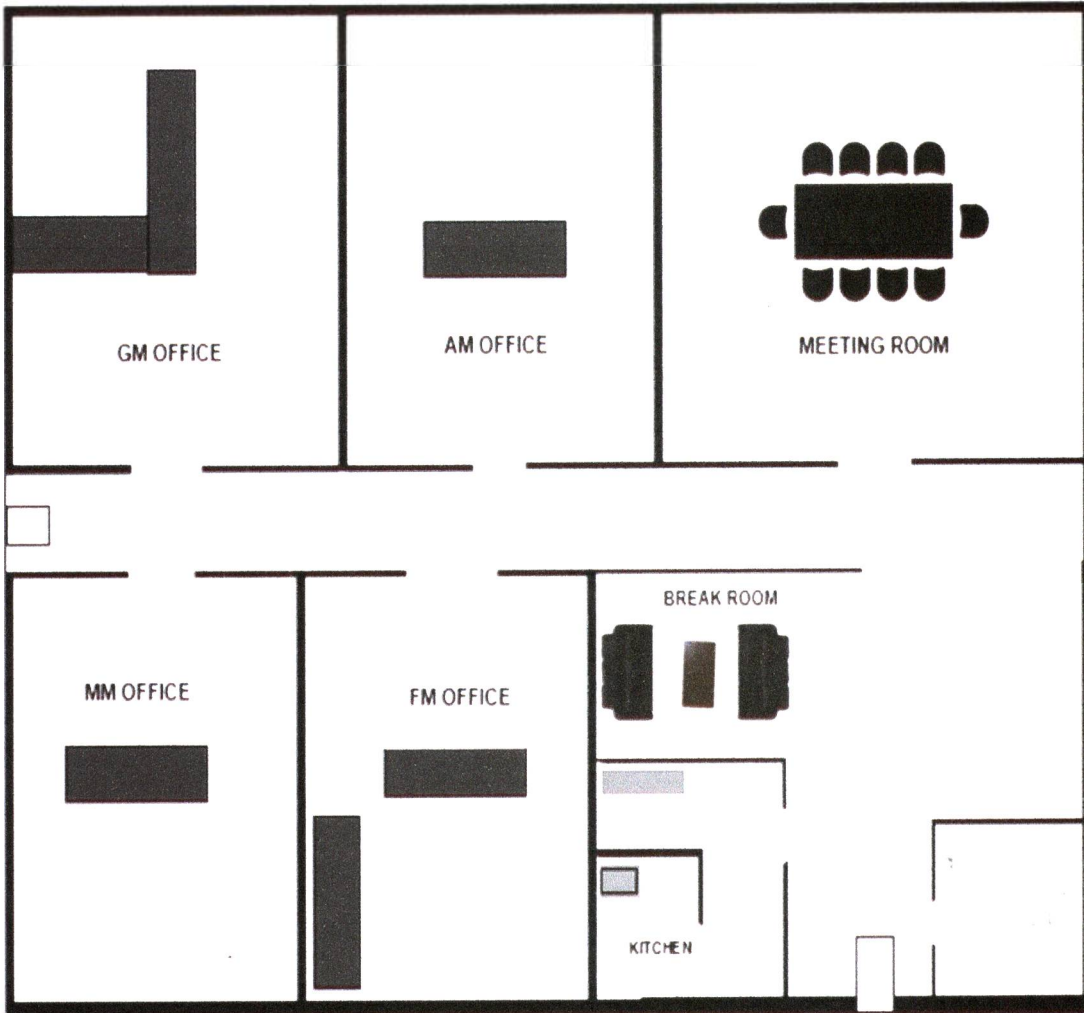


Figure 2.7: Office Layout

MARKETING

PLAN

3 MARKETING PLAN

3.2 INTRODUCTION OF MARKETING PLAN

Marketing refers to the activities that a company engages in to promote the purchase or sale of a product or service. Advertising, selling, and delivering products to consumers or other businesses is all part of marketing. Affiliates do some marketing on a company's behalf.

A marketing plan is an operational document that outlines an organization's advertising strategy for generating leads and reaching its target market. Other than that, a marketing plan assists you in promoting products and services in your company that meet the needs of your target market. It necessitates research, time, and dedication, but it is a very valuable process that can significantly benefit your business. We had set our own marketing objectives in order to fulfil our company's mission and vision.

3.3 OBJECTIVES

- 1.To serve good quality and affordable Drinks.
- 2.To provide professional, hygienic, and attentive service.
- 3.To retain the existing customers and to bring in new ones.

3.4 PRODUCT OR SERVICE DESCRIPTION

- This is to make the items or services available to the targeted customers very evident

3.5 PROPOSED OF PRODUCTS

- Two flavours of traditional combination Thailand and Malaysia tea

3.6 BRAND

- AEK TEH.CO

3.7 SELLING PRICE

- RM15 / CUP

3.8 PRODUCT UNIQUENESS

- They can taste how good it is since it is made with fresh ingredients. However, they can taste the sweetness and creaminess of Castard pudding inside the thai tea which usually other brand using a Boba while us is using Castard Pudding with different flavour.

3.9 TARGET MARKET

- The end customer to whom the corporation wants to sell its products is referred to as the target market. To grow market share, target marketing means separating the entire market and devising marketing strategies for each segment. It would be troublesome if the company did not understand its target market, as targeting the wrong market could result in a significant loss of money and time. The target market are as follows:

1. TEA LOVER

- The reason for approaching these people, regardless of gender or age, is that our drinks can satisfy their sweet tooth and it will most likely provide them with the satisfaction of drinks.

2. CATERER

- As part of their wedding services, these vendors frequently include a dessert table. Furthermore, event planners who use caterers may represent a sizable portion of our drink's target market.

3. EVENT ORGANIZER

- As previously mentioned, event organizers who use caterers may represent a sizable portion of our drink's target market. Thai Tea can be promoted by our company to residential facilities that provide food, such as those for seniors or children.

4. FAMILIES WITH CHILDREN

- For their children, parents will only choose the greatest possibilities. Parents will be assured that our drink's is created with high-quality ingredients.

3.10 MARKET SIZE

Market size refers to the maximum total number of sales or customers that your company can see in a given year. Before launching a new product line or line of business, knowing the potential market size can help you determine whether it is a worthwhile investment of your time and money. The table below shows the market size for our business.

ITEMS	CALCULATION
The population of people living in Kuching (Statisticobtained from macrotrends.net)	621,000 peoples
Percentage Target Market	10% of the Kuching population
Average spending per month	RM20 per person
Total target market	$621,000 \times 10\% =$ 62,100 peoples
Potential sales per month for 10% of Kuchingpopulation	$62,100 \times \text{RM}20 =$ RM1,242,000.00
Total sales per year	$\text{RM}1,242,000.00 \times 12 \text{ months} =$ <u>RM14,904,000.00</u>

Table 3.9: Market Size

3.11 COMPETITORS

Competitors are companies that provide the same or similar goods and services to your customers. Our competitors are Share Tea, Tealive and Ding Tea.

Competitors	Strength	Weakness
Share Tea	<ul style="list-style-type: none"> • Well known among Kuching citizens. • Reasonable price. • Change of flavors every day. 	<ul style="list-style-type: none"> • The service is too slow. • Too crowded.
Tealive	<ul style="list-style-type: none"> • Various menu. • Attractive packaging to entice customers. • Well established. 	<ul style="list-style-type: none"> • Overpriced for a small portion of ice-cream.
Ding Tea	<ul style="list-style-type: none"> • Well known among Kuching citizens. • Reasonable price. • Have a large number of repeat customers. 	<ul style="list-style-type: none"> • The service is too slow. (need to wait at least 20 minutes) • Too crowded.

Table 3.10: Analysis of Competitors

3.11.1 ANALYSIS OF OPPORTUNITY AND THREATS

Opportunity	Threats
<ul style="list-style-type: none"> In terms of flavor and appearance, the products are one-of-a-kind and classic. This business has the potential to expand. 	<ul style="list-style-type: none"> There are too many competitors. Competitors has been selling for a long time.

Table 3.10.1 Analysis of Opportunity and Threats

3.12 MARKET SHARE

A company's market share is the percentage of total sales generated by a market or industry over a specified time period. The table below shows how market share is divided before and after our company enters the market.

No	Boutique	Before		After	
		Market Share (%)	Yearly Sales (RM)	Market Share (%)	Yearly Sales (RM)
1	SHARE TEA	40	5,961,600.00	30	4,471,200.00
2	TEA LIVE	35	5,216,400.00	30	4,471,200.00
3	DING TEA	25	3,726,000.00	20	2,980,800.00
4	BEAR TEA	-	-	20	2,980,800.00
Total		100	14,904,000.00	100	14,904,000.00

Table 3.11 Market Share Before and After

3.13 SALES FORECAST

Sale forecast is the process of predicting future sales and is an essential component of any business plan, which you must create if you're starting a new venture or making significant changes to an existing one. The tables below show the monthly and yearly sale forecast of our business ;

MONTH	SALES (RM)
January	248,400.00 ✓
February	248,400.00
March	248,400.00
April	248,400.00
May	248,400.00
June	248,400.00
July	248,400.00
August	248,400.00
September	248,400.00
October	248,400.00
November	248,400.00
December	248,400.00
Total	2,980,800.00 ✓

Table 3.12 : Monthly Sale Forecast

3.13.1 YEARLY SALES FORECAST

Year	Percentage Increase (%)	Sale Forecast (RM)
2021	-	2,980,800.00
2022	5	3,129,840.00
2023	10	3,442,824.00

Table 3.12.1: Yearly Sales Forecast

➤ **2022 :**

$$(RM2,980,800.00 \times 5\%) + RM2,980,800.00 = \mathbf{RM\ 3,129,840.00}$$

➤ **2023 :**

$$(RM3,129,840.00 \times 10\%) + 3,129,840.00 = \mathbf{RM\ 3,442,824.00}$$

3.14 MARKETING STRATEGY

A marketing strategy is a company's overall game plan for reaching out to prospective customers and converting them into customers of their products or services. A marketing strategy includes the value proposition of the company, key brand messaging, data on target customer demographics, and other high-level elements

3.14.1 PRODUCT OR SERVICES STRATEGY

We focused on providing our target customers with high-quality products and services. Once a customer enters our shop, it is our responsibility to ensure that they have a pleasant experience with us. Product offers and prices are clearly posted

behind the counter, and workers are trained on the products and processes engaged in each so that they can respond all customer questions. To ensure maximum freshness, the drink's sold is made on a daily basis.

3.14.2 PRICE STRATEGY

The price for each ice cream is RM15.00 only. We will ensure the quality of our products have reasonable prices so that our customers can enjoy high-quality products at the lowest possible cost prices.

3.14.3 PLACE OR DISTRIBUTION STRATEGY

We chose Waterfront Kuching as the location for our thai's Drink shop because it is a very strategic place. Waterfront Kuching is one of the tourism attractions. Most of our target can be found at Waterfront Kuching as well.

3.14.4 PROMOTION STRATEGY

We would use social media networks like Facebook, Twitter, WhatsApp, and Instagram to promote our products. To persuade our target market to visit our Drink's business, we will post the types of products we sell, as well as any activities such as promotions and sales, to these platforms. We can communicate with our target market through private messages on all of these social media platforms. Aside from that, we offer special promotion for special events, membership for customers who purchase 50 pieces and above and also weekend discount. This is so that we may thank our loyal customers for their continued support in buying our items.

3.15 MARKET BUDGET

The table below is the marketing budget for our business.

Items	Fixed Asset (RM)	Working Capital (RM)	Other Expenses(RM)
Fixed Assets			
Signboard	2,000.00		
Working Capital			
-Salary/EPF/SOCSSO (Marketing Manager)		2,817.85	
-Promotion		500.00	
Total (RM)	2,000.00	3,317.85	0

Handwritten red annotations: A large red scribble is present over the Working Capital column. A red arrow points from the scribble to the value 2,817.85. To the right of the table, the handwritten number 2737.25 is written in red ink.

Table 3.14: Marketing Budget

OPERATION PLAN

4.0 OPERATION PLAN

4.1 INTRODUCTION

The operating plan is one of the most important components in a business organization as it will contribute to the growth of the business through the operation of its goods. We can also maximize financial profits from the operations of our business companies. All actions in this operation will be carried out according to plan to meet the expectations of our customers. The operation contains information on the cost of goods, employee salaries, operating flow charts, operating hours, operating budgets, and a list of suppliers of raw materials and machinery. We use structured methods and management within operating units to ensure businesses are more effective and efficient in creating schedules. As a result, it is able to meet the demand for the needs and wants of the buyers by providing the best possible service, and the company can benefit optimally as a result.

4.1.1 SCHEMATIC DIAGRAM OF OUTPUT OF AN OPERATION SYSTEM

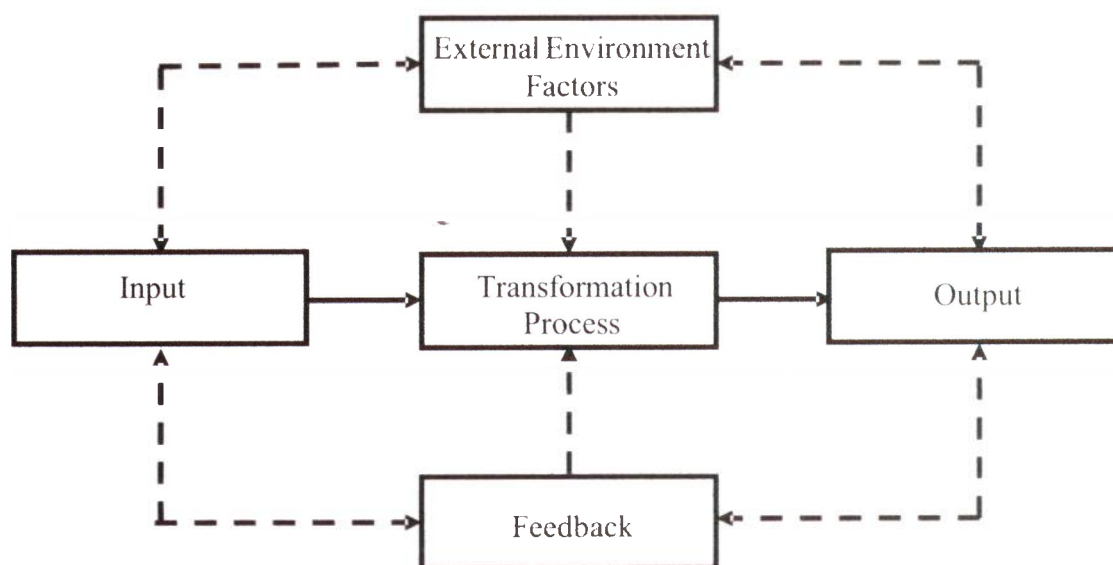


Figure 4.1.1: Schematic Diagram of Output of an Operation System

4.2 OBJECTIVES

The objective of the operation plan is to guarantee that the process of making traditional Malaysian ice cream is properly explained, including what activities are involved, how long they last, and what equipment is used. Next, the operation plan is to reduce production costs while maintaining excellent output quality. Furthermore, the operation's objective is to meet the high needs of customers.

4.3 PROCESS PLANNING

Conventional Symbol

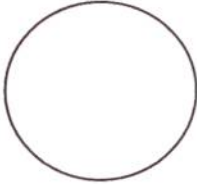

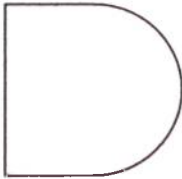
Symbol	Activity	Description
	Operation	Activity that modifies, transform or give added value to the input.
	Inspection	Activity that measures the standard or quality.
	Delay	Process is delayed because in the process material are waiting for next activity

Table 4.3: Conventional Symbol

4.4 OPERATION PROCESS

4.4.1 DAILY ACTIVITY CHART

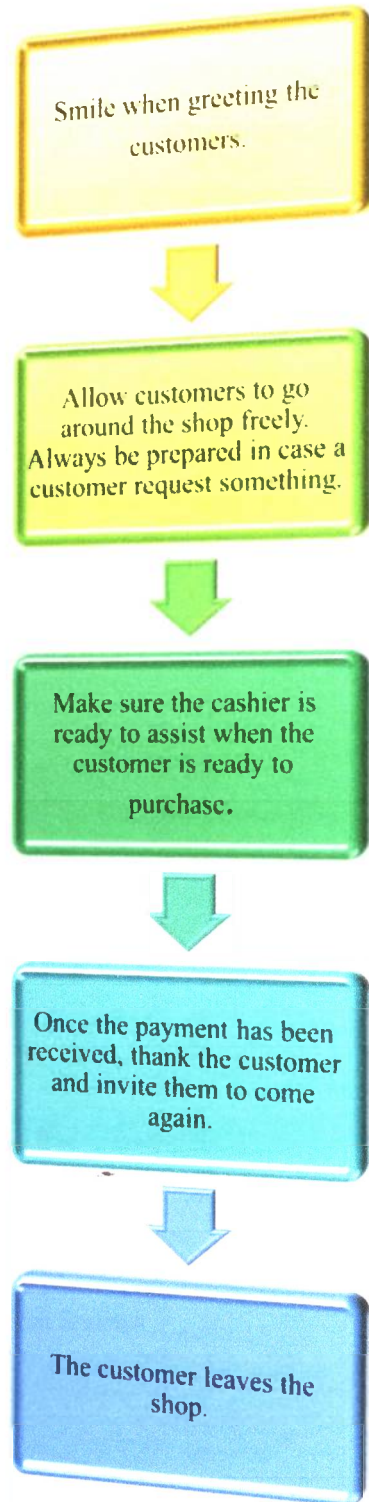


figure 4.4.1: Daily Activity Chart

4.4.2 FLOWCHART FOR PRODUCTION OF BEVERAGES

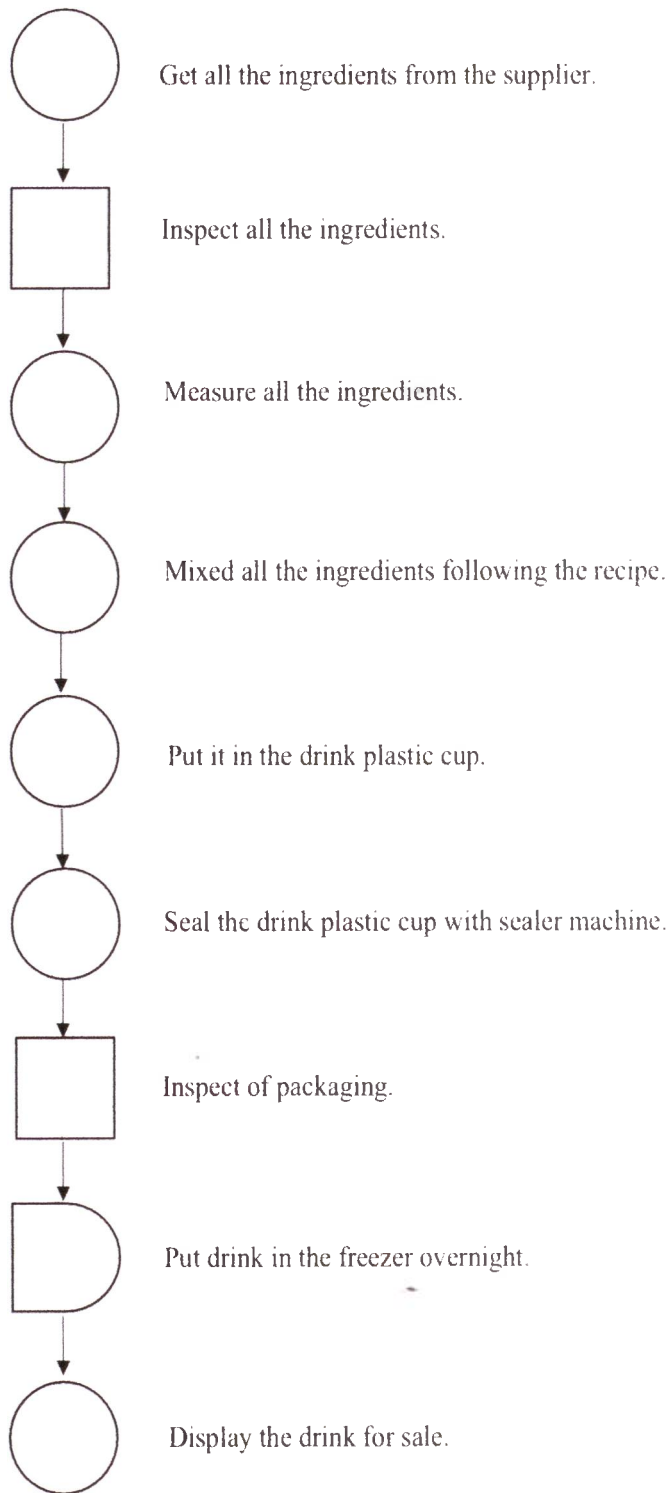


Figure 4.4.2: Flowchart for Production of beverage

4.4.3 OPERATION LAYOUT PLAN

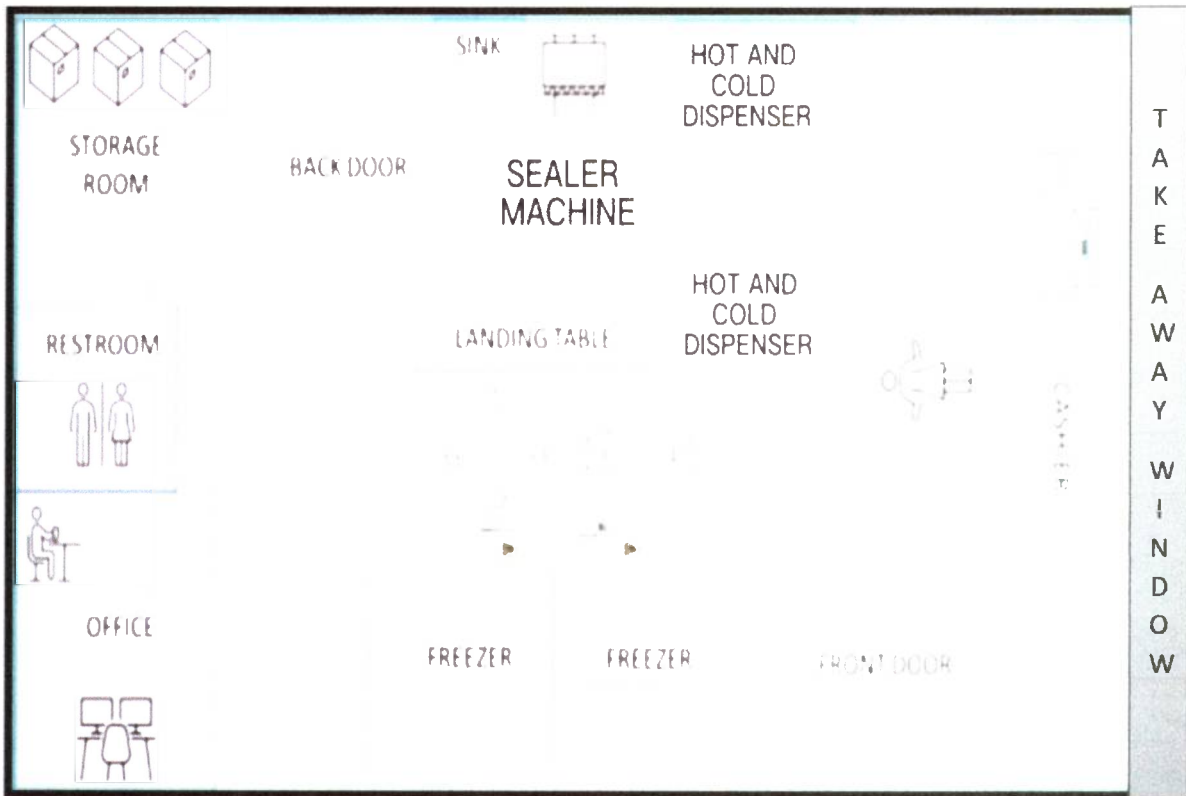


Figure 4.4.3: Operation Layout Plan

4.5 PRODUCTION PLANNING

PRODUCTION PLANNING

Calculation for Output Per Day.

➤ Average Sales Forecast Per Month =

RM 248,400.00

➤ Price Per Unit =

RM15

➤ Numbers of Output Per Month =

RM 248,400/RM15

= 16,560 Unit

If the number of working days per month are 30 days, the amount of output to be produced per day are:

= *16,560 Units/30 days*

= *552 Units/perday*

4.6 MATERIAL PLANNING

4.6.1 BILLS OF MATERIALS

To produce a unit of a beverage, the bills of materials are as follows:

PRODUCT NO.	DESCRIPTION	SPECIFICATION	QUANTITY
101	Condensed milk	30 ml	1
102	Mineral water	80 ml	1
103	Thai Red Tea / Thai green Tea	3g	1
104	Evaporation milk	30 ml	1
105	Plastic	1 piece	1
106	Whipped cream	1 pump	1
107	Caramelised Sauce	1 ml	1

Table 4.6.1: Bills of Materials

4.6.2 RAW MATERIALS REQUIRED PER DAY

MATERIAL	QUANTITY	SAFETY STOCK	TOTAL MATERIAL REQUIREMENT	PRICE/UNIT (RM)	TOTAL PRICE (RM)
Condensed Milk	145 units	5 units	150 units	2.00 (0.5L)	300.00
Evaporation Milk	145 units	5 units	150 units	2.00 (0.5L)	300.00
Mineral Water	276L	4L	280L	2.50 (1L)	700.00
Thai Red Tea	1 units	1 units	2 units	20.00 (1kg)	40.00
Thai Green Tea	1 units	1 units	2 units	20.00 (1kg)	40.00
Caramel Sauce (bottle)	4 units	1 units	5 units	18.00 (bottle)	90.00
Plastic	5 units (100 pieces 1 unit)	1 units	6 units	6.50 (units)	39.00
Whipped Cream (bottle)	27 units	3 units	30 units	18.70 (bottle)	561.00
Total					2,070.00

Table 4.7.2: Raw Materials Required per Day

Total raw materials per month = RM2,070.00 X 30 days

= RM62,100.00/monthly.

4.6.3 LIST OF SUPPLIERS

No.	List of Materials	Suppliers	Address
1.	Ingredients	Everwin Centre Sdn. Bhd.	Jalan Batu Kawa, 93250 Kuching, Sarawak.
2.	Ingredients	Golden Dragon City	Lot 14856-14862, Block 11, Jalan Setia Raja, Tabuan Jaya, 93350 Kuching, Sarawak.
3.	Packaging Item	Eco-Shop	Unit F33, Lot no. 5688 & 10166, Section 65 Kuching Town Land District, Jalan Semariang, Petra Jaya, 93050, Sarawak.
4.	Equipment	Emart	Lot 6369, Block 225 KNLD, 4 th Mile, Jalan Batu Kawa, Taman Desa Wira, 93250 Kuching, Sarawak.

Table 4.6.3: List of Suppliers

4.6.4 MACHINE AND EQUIPMENT REQUISITION

No.	Machine	Quantity	Price/Unit (RM)	Total Price (RM)
1	Hot and Cold Dispenser	2	4,816.00	9,632.00
2	Sealer Machine	1	12,999.00	12,999.00
3	Freezer	2	4,200.00	8,400.00
4	Cash Register	1	1,600.00	1,600.00
Total				32,631.00

Table 4.6.4 Machine and Equipment Requisition.

4.7 LIST OF OPERATIONS PERSONNEL

Position	No. of personnel
OPERATION MANAGER	1
SUPERVISOR	1
STORE ASSISTANT	1
KITCHEN STAFF	1
CASHIER	1
TOTAL	5

Table 4.7: List of Operations Personnel

4.7.1 LIST OF TASK RESPONSIBILITY

Position	Task and Responsibility
Operation Manager	<ul style="list-style-type: none"> • Lead and manage the operations staff in order to meet business objectives. • Assist in the development of both operational and capital budgets.
Supervisor	<ul style="list-style-type: none"> • Controlling the flow of work • Creating and keeping track of team schedules
Store Assistant	<ul style="list-style-type: none"> • Assist stock clerks in receiving and handling supplies. • perform various small jobs during the store opening and closing procedure.
Kitchen Staff	<ul style="list-style-type: none"> • Preparing the drinks. • Cleaning utensils and dishes and ensuring that they are properly stored.
Cashier	<ul style="list-style-type: none"> • Collecting payments from customers and change is given to cash customers. • Answering customer queries and resolves customer problems.

Table 4.7.1: List of Task and Responsibility

4.8 SCHEDULE OF REMUNERATIONS

N0.	POSITION	NO.	MONTHLY SALARY (RM) (A)	EPF(RM) (B)	SOCSSO (RM) (C)	TOTAL (RM) (A+B+C)
1	OPERATION MANAGER	1	2,500.00	225.00	12.25	2,737.25
2	SUPERVISOR	1	1,800.00	162.00	8.75	1,970.75
3	STORE ASSISTANT	1	1,500.00	135.00	7.25	1,642.25
4	KITCHEN STAFF	1	1,200.00	108.00	5.75	1,313.75
5	CASHIER	1	1,200.00	108.00	5.75	1,313.75
TOTAL						RM8,977.75

Table 4.8: Schedule of Remuneration.

4.9 OVERHEAD REQUIREMENT

4.9.1 OVERHEAD REQUIREMENT

TYPES OF OVERHEAD REQUIREMENTS	TOTAL
Indirect labour cost	<ul style="list-style-type: none">• Operation Manager – RM 2,737.25• Supervisor – RM 1,970.75• Store Assistant – RM 1,642.25• Kitchen Staff – RM1,313.75• Cashier – RM1,313.75 <p>Total= RM8,977.75</p>
Utilities	<ul style="list-style-type: none">• Monthly expenses – RM1,000.00• Water and Electricity – RM1,000.00• Deposit – Rm3,000.00 <p>Total= RM6,000.00</p>

Table 4.9.1: Overhead Requirement

4.9.2 TYPES OF OVERHEAD REQUIREMENT

TYPES OF OVERHEAD REQUIREMENTS	TOTAL
Indirect labour cost	RM8,977.75
Utilities	RM 6,000.00
TOTAL	RM14,977.75

Table 4.9.2: Overheads Requirement

4.10 LOCATION

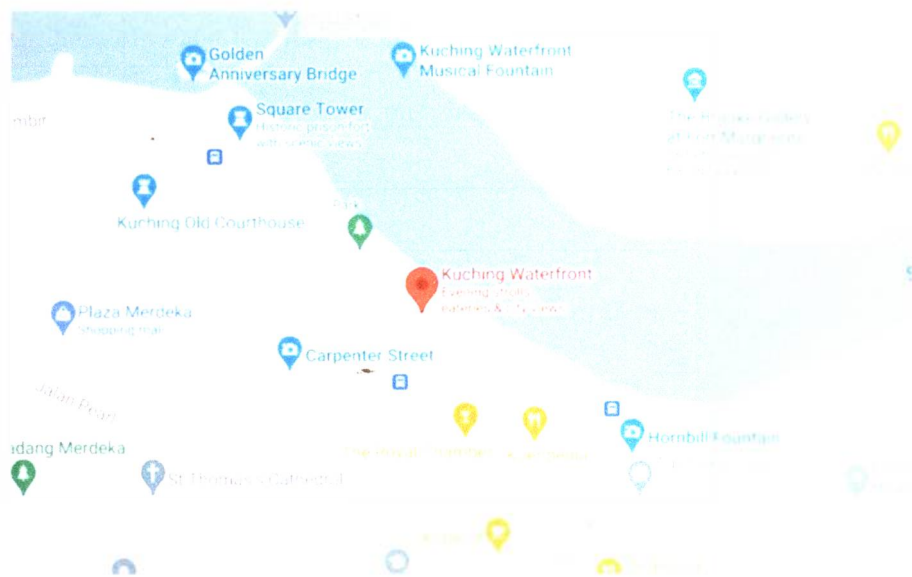


Figure 4.10 (A): Location of Aek The

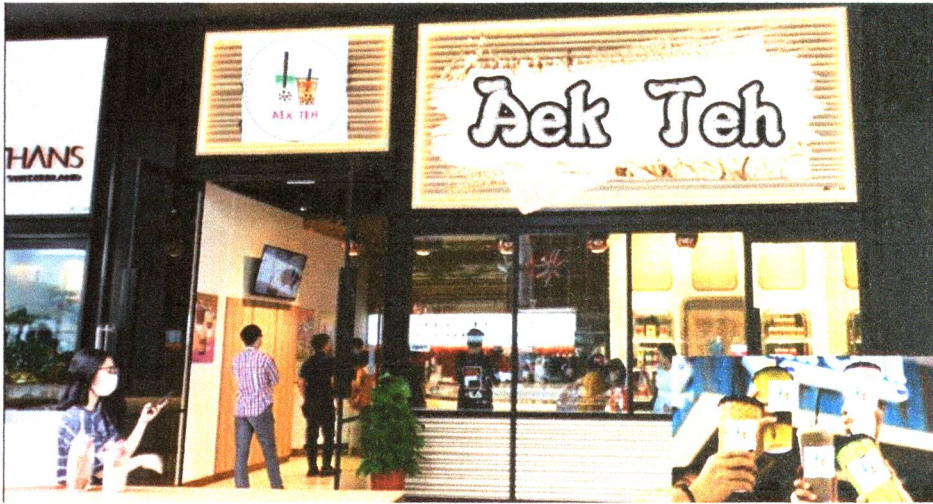


Figure 4.10 (B): Aek Teh Shop

Our shop is located at Aek Teh, 31, Jalan Main Baazar, 93000 Kuching, Sarawak. The location we choose has an impact on sales revenue, business operation costs, and long- term investment. The raw material supplier is close to our business shop. Our supplier can quickly deliver our raw materials without requiring extra time. Transportation costs can also be saved. The chosen location is in the centre of Kuching, here between Kuching Waterfront and Darul Hana Bridge, which are both popular tourist destinations. It is an ideal location since many people visit the Kuching Waterfront, which has numerous attractive attractions such as night-time fountain shows.

4.11 BUSINESS AND OPERATION HOURS

Aek Teh is open every day. Workers use shift time, but due to high customer demand, we will not close when there are special events, and we will remain open on public holidays.

Business Hours :

Days	Hours
Monday - Sunday	10 a.m. – 10 p.m.

Table 4.11 (A) : Business Hours

Operation Hours :

Days	Hours
Monday- Sunday	9 a.m. – 11 p.m.

Table 4.11(B) : Operation Hours

4.12 LICENSE, PERMITS AND REGULATION REQUIRED

No.	Item	Type	Remark
1.	Business License	License	Pihak Berkuasa Melesen (PBM)
2.	Halal Certification	Regulation	Jabatan Kemajuan Islam Malaysia (JAKIM)
3.	License for Signboard	License	Majlis Bandaraya Kuching Selatan (MBKS)
4.	Employee Provide Fund (EPF)	Regulation	Pertubuhan Keselamatan Sosial (PERKESO)
5.	Social Security Organization (SOCSO)	Regulation	Pertubuhan Keselamatan Sosial (PERKESO)
6.	Typhoid Injection	Regulation	Ministry of Health Act

Table 4.12: License, Permits and Regulation Required

4.13 OPERATION BUDGET

Item	Fixed Asset (RM)	Monthly Expenses (RM)	Other Expenses (RM)
Machine and Equipment	32,631.00		
Raw Materials		62,100.00	
Wages + EPF+ SOCSO		8,977.75	
Utilities		1,000.00	
Shop Rent		1,000.00	
Rent Deposit			3,000.00
Utilities Deposit			3,000.00
Total	32,631.00	73,077.75	6,000.00

Table 4.13: Operation Budget

4.14 IMPLEMENTATION SCHEDULE

No.	Activities	Deadlines	Durations
1.	Incorporation of business	Jan-March 2022	3 months
2.	Application for licenses	Jan-April 2022	4 months
3.	Searching for business premise	March-April 2022	1 month
4.	Renovation of premise	April-May 2022	1 month
5.	Procurement of machines	April-July 2022	3 months
6.	Recruitment of labours	April-May 2022	1 month
7.	Installation of machines	May-June 2022	1 month
8.	Sales visit	June-Nov 2022	5 months
9.	Consolidation	Nov-Dec 2022	1 month

Table 4.14: Implementation Schedule

FINANCIAL PLAN

5.0 FINANCIAL PLANNING

5.1 INTRODUCTION OF FINANCIAL PLANNING

The financial plan is the last component of any business plan, and it lays out the short and long-term financial requirements for establishing a new business or project. Financial planning is the process of calculating the amount of money needed and evaluating the level of competitiveness. Besides, a financial plan also assists us in acquiring the required funding in order for us to start our business, keep it running, and help it expand. It is the most important part of the business plan since it includes all of the calculations for the overall project cost, funding sources, and financial projections in the form of pro forma statements, such as cash flow, income statement, balance sheet, and financial performance. All data produced from operating budgets, such as marketing, operations, and administrative budgets, is included in the financial plan as well. As a result, the financial data used to create these budgets will be converted into a financial budget. That is why good financial planning is really crucial in a business plan because without it, the business will be obscure, which may pose problems in the future since there will be no evidence of where the money comes from and goes.

5.2 OBJECTIVES

- To figure out how much money to invest.
- To calculate the company's earning
- To discover daily, weekly, monthly, and yearly sales.
- To plan properly for expenditures in order to prevent wasting raw materials.
- To make sure that the initial funding is adequate.

- To assess the project's viability before making a financial commitment.
- To be utilized as a blueprint to implement the project.

5.3 PROJECT IMPLEMENTATION COST

AEK TEH.CO					
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					
SIGNAGE	2.000			2.000	
MACHINE AND EQUIPMENT	32.631		32.631		
Working Capital	6 months				
Administrative	16.800	16.800			
Marketing	15.000	15.000			
Operations	438.467	438.467			
Pre-Operations & Other Expenditure	6.000	6.000			
Contingencies					
TOTAL	510,898	476,267	32,631	2,000	

Table 5.3: Project Implementation Cost

We use loans as a form of finance for fixed assets. The total cost of the signage cost RM2,000. The cost of the machine and equipment is RM32,631. The total for the fixed assets is RM476,267. In terms of working capital, we pay for administrative, marketing, and operations for one month with cash which is our own contribution. The administrative cost is RM16,800. For marketing, it cost RM15,000 and the total cost for operations is RM438,467.00. Not only working capital, but we also use cash for pre-operations and other expenditures. The pre-operations and the expenditure cost RM6,000.00

5.4 PRO-FORMA INCOME STATEMENT

AEK TEH.CO			
PRO-FORMA INCOME STATEMENT			
	Year 1	Year 2	Year 3
Sales	2,980,800	3,129,840	3,442,824
Less: Cost of Sales			
Opening stock		298,080	250,387
Purchases	745,200	776,880	893,412
Less: Ending Stock	298,080	250,387	172,141
Carriage Inward & Duty			
	447,120	824,573	971,658
Gross Profit	2,533,680	2,305,267	2,471,166
Less: Expenditure			
Administrative Expenditure	33,600	36,960	42,504
Marketing Expenditure	30,000	33,000	37,950
Other Expenditure			
Business Registration & Licences			
Insurance & Road Tax for Motor Vehicle			
Other Pre-Operations Expenditure	6,000		
Interest on Hire-Purchase	1,632	1,632	1,632
Interest on Loan	23,813	19,051	14,288
Depreciation of Fixed Assets	6,926	6,926	6,926
Operations Expenditure	131,733	144,906	166,642
Total Expenditure	233,704	242,475	269,942
Net Profit Before Tax	2,299,976	2,062,792	2,201,224
Tax	0	0	0
Net Profit After Tax	2,299,976	2,062,792	2,201,224
Accumulated Net Profit	2,299,976	4,362,768	6,563,992

Table 5.4: Pro-Forma Income Statement

The Pro-forma income statement is showing the expected profit and loss for the planned period of three consecutive years. In table 5.3: Pro-Forma Income Statement above, the tables show the sales of our AEK TEH.CO for the first year's sales totals RM2,980,800. In the second year, sales increased by 8%. As a result, the second-year sales total RM3,129,840. Lastly, revenues increased by 10% for the third year in a row. As a result, the total sales for the third year were RM3,442,824. For our company's expenditures, for the first year, our company spent RM233,704 in total. Next, the total expenditure for the second year is RM242,475. Finally, the third-year total expenditure is RM269,942.

5.5 CASH FLOW

AEK TEH CO PRO FORMA CASH FLOW STATEMENT																
MONTH	Pre-Operations	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL YR1	YEAR 2	YEAR 3
CASH INFLOW																
Costs Cash	100													100		
Loan	470,267													470,267		
Cash Sales		190,701	190,701	190,701	190,701	190,701	190,701	190,701	190,701	190,701	190,701	190,701	190,701	2,294,412	2,294,412	2,294,412
Collection of Accounts Receivable		49,600	49,600	49,600	49,600	49,600	49,600	49,600	49,600	49,600	49,600	49,600	49,600	595,200	595,200	595,200
TOTAL CASH INFLOW	470,267	190,720	240,400	240,400	240,400	240,400	240,400	240,400	240,400	240,400	240,400	240,400	240,400	3,426,387	3,127,356	3,417,000
CASH OUTFLOW																
Administrative Expenditure																
Salaries		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	12,000	12,000
Marketing Expenditure																
Salaries		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	12,000	12,000
Operational Expenditure																
Cash Purchase		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000	120,000	120,000
Payment of Accounts Payable		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000	120,000	120,000
Carriage In and Out																
Salaries OF & S/O/S/O		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	12,000	12,000
Rent		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	12,000	12,000
Water & Electric		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	12,000	12,000
Other Expenditure																
Pre-Operations																
Depository A/c etc																
Business Registration & Licenses																
Insurance & Road Tax for Motor Vehicle																
Other Pre-Operations Expenditure		5,000												5,000		
Fixed Assets																
Purchase of Fixed Assets - Land & Building																
Purchase of Fixed Assets - Others		10,000												10,000		
Pre-Purchase Down Payment																
Pre-Purchase Respayment																
Prinpal		500	500	500	500	500	500	500	500	500	500	500	500	6,000	6,000	6,000
Interest		100	100	100	100	100	100	100	100	100	100	100	100	1,200	1,200	1,200
Loan Repayment																
Prinpal		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	12,000	12,000
Interest		100	100	100	100	100	100	100	100	100	100	100	100	1,200	1,200	1,200
Tax Payable																
TOTAL CASH OUTFLOW	5,000	57,000	66,900	66,900	66,900	66,900	66,900	66,900	66,900	66,900	66,900	66,900	66,900	1,040,700	1,398,360	1,199,841
CASH SURPLUS (DEFICIT)	470,267	140,720	173,500	173,500	173,500	173,500	173,500	173,500	173,500	173,500	173,500	173,500	173,500	2,385,687	2,328,996	2,217,159
BEGINNING CASH BALANCE	470,267	470,267	611,067	770,477	953,977	1,167,477	1,400,977	1,664,477	1,957,977	2,281,477	2,644,977	3,048,477	3,498,977	3,498,977	2,364,679	4,393,667
ENDING CASH BALANCE	470,267	611,067	770,477	953,977	1,167,477	1,400,977	1,664,477	1,957,977	2,281,477	2,644,977	3,048,477	3,498,477	3,947,977	3,498,479	4,383,667	6,611,331

Table 5.5: Cash Flow

Our business cash flow shows that we have a positive total of cash outflow, cash supplies and positive beginning and ending cash balance. The total of cash flow for year 1, year 2 and year 3 for our business is also good which make our business condition is normal.

5.6 INPUT

MARKETING EXPENDITURE		ADMINISTRATIVE EXPENDITURE		OPERATIONS EXPENDITURE	
Fixed Assets	RM	Fixed Assets	RM	Fixed Assets	RM
SIGNAGE	2 000	Land & Building		MACHINE AND EQUIPMENT	32 631
Working Capital		Working Capital		Working Capital	
Salary	2 500	Salary	2 800	Raw Materials	62 100
				Carriage Inward & Dut	-
				Salaries EPF & SOCSO	8 978
				Rental	1 000
				Water & Electricity	1 000
Other Expenditure		Other Expenditure		Other Expenditure	
Other Expenditure		Other Expenditure		Other Expenditure	
Pre-Operations		Pre-Operations		Pre-Operations	
Deposit (rent utilities etc.)		Deposit (rent utilities etc.)	-	Deposit (rent utilities etc.)	
Business Registration & Licences		Business Registration & Licences		Business Registration & Licences	
Insurance & Road Tax for Motor Vehicle		Insurance & Road Tax for Motor Vehicle	-	Insurance & Road Tax for Motor Vehicle	
Other Expenditure		Other Expenditure		Other Expenditure	6 000
TOTAL	4 500	TOTAL	2 800	TOTAL	111 709

Table 5.6: Input

The table shows the administrative, marketing, and operations costs. The entire cost of administration is RM4,500. Following that, the overall marketing cost is RM2,800, and the total operating cost is RM111,709

5.7 FINANCIAL PERFORMANCE

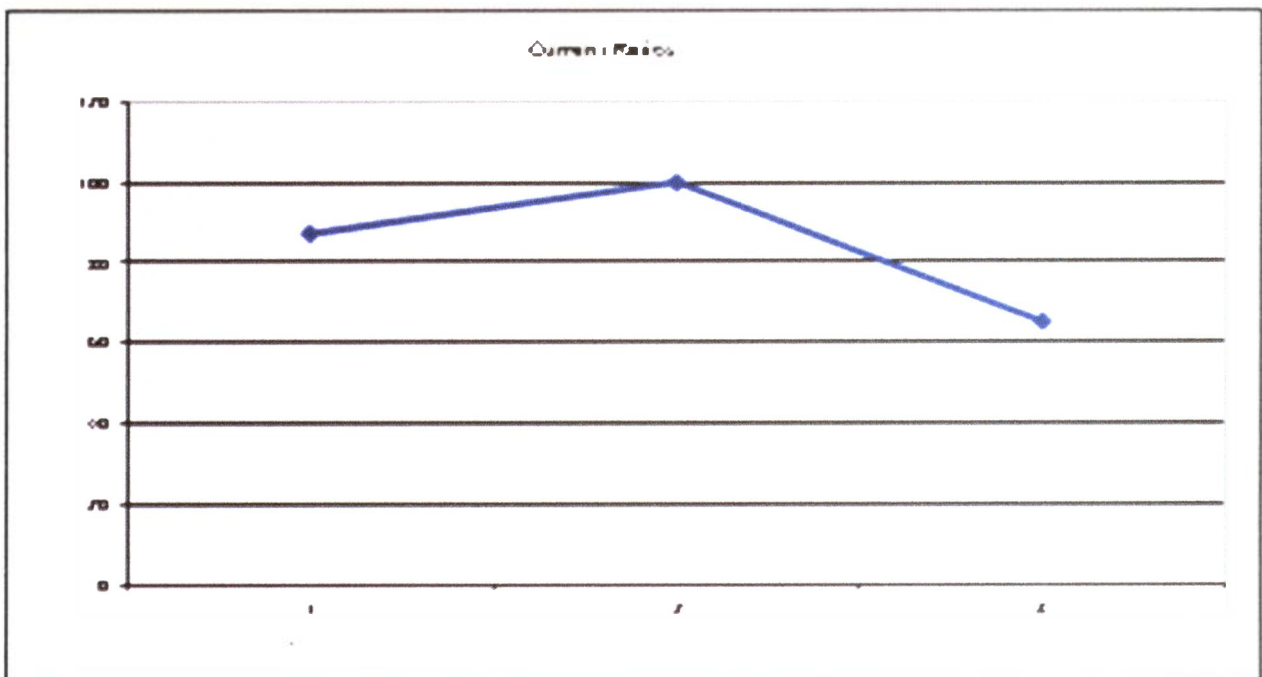
AEK TEH.CO			
FINANCIAL RATIO ANALYSIS			
	Year 1	Year 2	Year 3
<u>LIQUIDITY</u>			
Current Ratio	87	100	65
Quick Ratio (Acid Test)	78	95	64
<u>EFFICIENCY</u>			
Inventory Turnover	2	3	5
<u>PROFITABILITY</u>			
Gross Profit Margin	85.00%	73.65%	71.78%
Net Profit Margin	77.16%	65.91%	63.94%
Return on Assets	83.94%	43.73%	32.02%
Return on Equity	99.91%	47.26%	33.52%
<u>SOLVENCY</u>			
Debt to Equity	19.03%	8.07%	4.70%
Debt to Assets	15.99%	7.47%	4.49%
Time Interest Earned	96	107	153

Table 5.7: Financial Performance

5.8 FINANCIAL ANALYSIS

5.8.1 LIQUIDITY RATIO

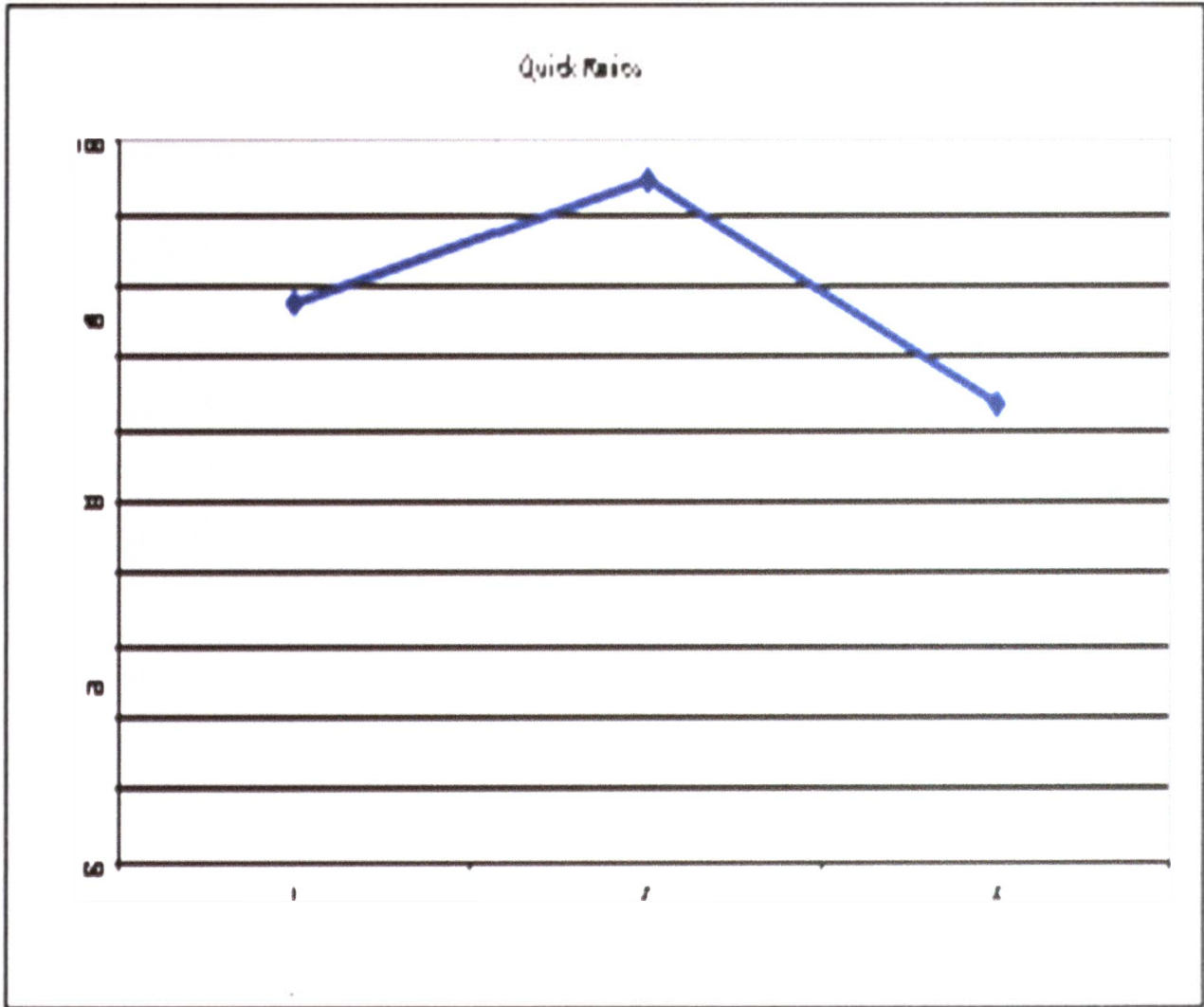
Liquidity refers to the capacity to satisfy short-term commitments with liquid assets. As a result, liquidity ratios assess a company's capacity to pay its debts on a monthly basis. The current ratio and the quick ratio are two often utilized liquidity ratios.



Graph 5.8.1: Current Ratio

The first type is current ratio. The current ratio, which is calculated by dividing total current assets by total current liabilities, evaluates a company's ability to generate cash to meet short-term obligations. Our ratio is increase and decreasing as shown in the graph above, with 82 in the first year, 100 in the second, and finally 62 in the third year. This demonstrates that our company has the financial resources to meet its present obligations and assets.

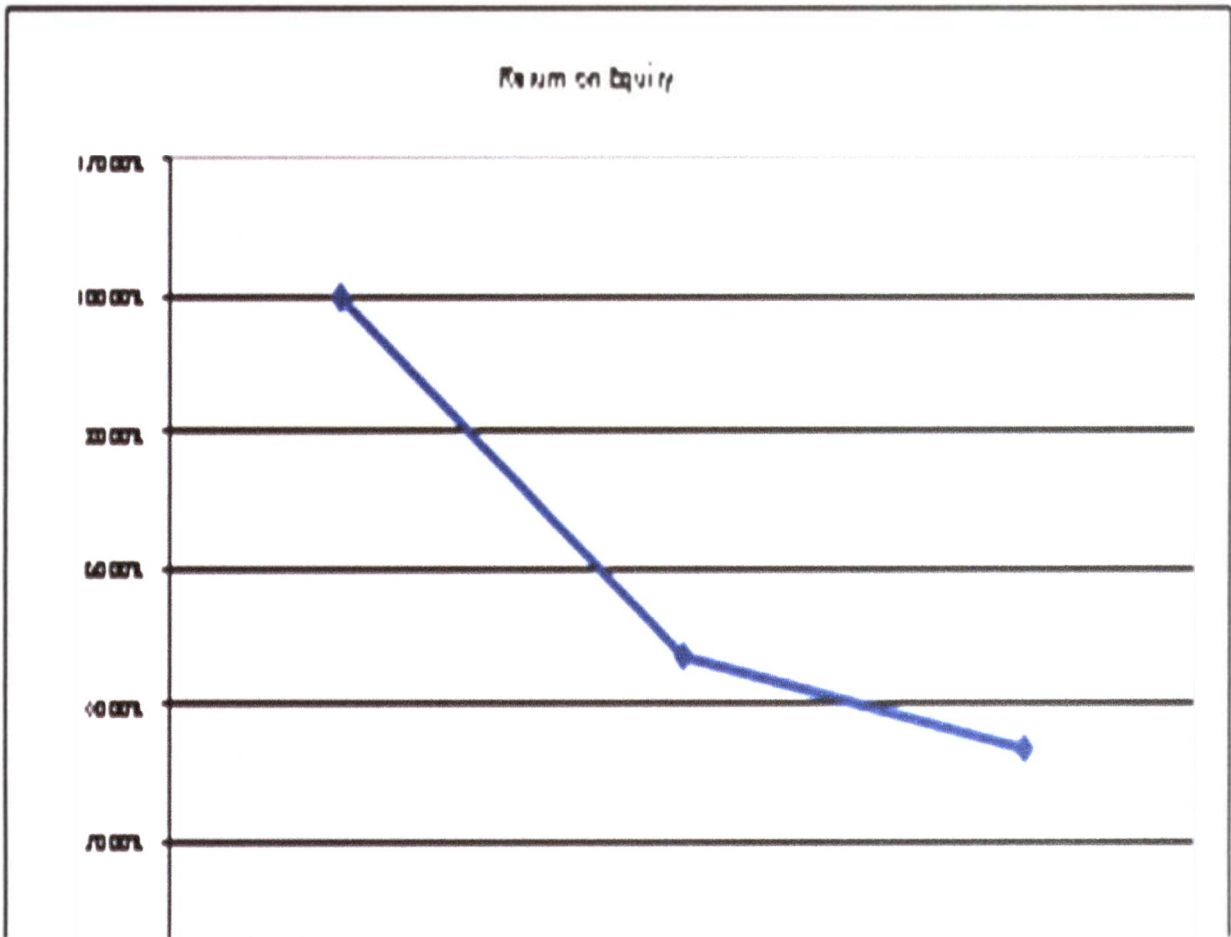
5.8.2 QUICK RATIO



Graph 5.8.2: Quick Ratio

The next type of liquidity ratios is Quick Ratio (Acid Test). This ratio is used to assess how well liquid assets cover current obligations. As a result, we may divide total current assets inventory by total current liabilities to get this ratio. Our AEK THE.CO business has 79 for the first year, 95 for the second year, and 62 for the third year, as seen in the graph above.

5.8.3 RETURN ON EQUITY



5.8.3 : Return On Equity

The return on equality statistic demonstrates how much our company has benefited on its owner's initial investment. This ratio is calculated by dividing a company's net profit by its total equity. Our company's return on equity is 100% in the first year, 48% in the second year, and around 38% in the third year.

6.0 CONCLUSION

We are thankful that we have the opportunity to finish our business strategy. Being a member of this company has been pretty useful to all of us, and we have gained a lot of new experiences as a result of our involvement. We have no doubt that our business will continue to thrive well into the foreseeable future. Our company's primary objective is to generate a significant amount of revenue while simultaneously maintaining a low employee turnover rate. Despite the fact that we have good teamwork from all staff members, we are unable to compete honestly and squarely with our rivals. In addition, it is our hope that we will be able to realise our goal of opening the first and only milk tea business in Malaysia that is known for its commitment to producing drinks of the highest quality and popularity among Malaysians.

7.0 APPENDICES



Review Photo from Aek The Customers

8.0 BUSINESS MODAL CANVAS (AEK TEH.CO)

BUSINESS MODEL CANVAS: AEK TEH CO.				
7) Key Partners	5) Key Activities	1) Value Propositions	4) Customer Relationships	2) Customer Segments
<ul style="list-style-type: none"> • Everwin Centre Sdn Bhd (Raw materials) • Golden Dragon City (Raw materials) • Eco-Shop (Raw materials) • Panasonic (Equipment) 	<ul style="list-style-type: none"> • Making Thai Red Tea and Thai Green Tea • Selling various types of drinks • Provide excellent customer service 	<ul style="list-style-type: none"> • Authentic Thai flavours with premium ingredients • The homemade recipe is inherited from generation to generation • We provide certified Halal ingredients for our drinks 	<ul style="list-style-type: none"> • Special promotion for special events, membership for customers who purchase 50 drinks and above • Weekend discount for every customer 	<ul style="list-style-type: none"> • Definitely for Thai green tea lovers • For private event Official function, Birthdays, Wedding • Anyone who is excited to try new things customers
	6) Key Resources		3) Channels	
	<ul style="list-style-type: none"> • Employees • Financial • Raw material • Equipment • physical store 		<ul style="list-style-type: none"> • Instagram • Twitter • Facebook • WhatsApp 	
8) Cost Structure		9) Revenue Streams		
<ul style="list-style-type: none"> • Salaries • Raw materials • Utilities • Rent • Transportation • Marketing 				