



اَوْبُوْ سَيِّدِيْ تَيَكُوْنُوْ لُوْ كِيْ مَبَارَا
UNIVERSITI
TEKNOLOGI
MARA

BUSINESS PLAN FOR ANGGUNE' ATELIER



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1.0 Executive Summary

Anggune' Atelier is a premium modest fashion business specializing in the design, production, and retail of ready-to-wear Baju Kurung for the mid-end to high-end market segment. Then company will operate from Bangi Sentral, Selangor, a well-established Muslimah fashion hub in Malaysia. Anggune' Atelier combines traditional Malay aesthetics with contemporary design elements, focusing on elegance, comfort, and cultural authenticity. The business is structured as a partnership, enabling shared expertise, flexible management, and collaborative decision making among five partner overseeing general Manager, Operations, Marketing finance, and Administration.

The company offers a range of ready-to-wear Baju Kurung Moden, Kurung Kedah, Kurung Pahang, and Kurung luxe. These products are made using premium fabrics such as crepe, silk blends, cotton chiffon, and linen-cotton blends, enhanced with refined detailing including lace, embroidery, beads, and exclusive prints. Each purchase includes a complimentary shawl to add value and enhance customer experience. Product are priced between RM200 and RM500, positioning Anggune' Atelier Competitively within the mid-to-high-end modest fashion market and catering to customers seeking quality and versatility for office wear, formal event, festive season, and daily use.

The Malaysian apparel market is valued at approximately RM27.6 billion, with women's apparel contributing around RM10.7 billion, making it a significant and growing industry. The ready-to-wear Baju Kurung segment continues to experience steady annual growth of 4–6%, driven by cultural significance, festive celebrations such as Hari Raya, workplace adaptability, and increasing demand for modest fashion. Angguné Atelier targets women aged 25 to 45 from the M40 and T20 income groups, particularly those based in or frequently visiting Bangi Sentral. The estimated market size in this area is RM119 million, with the company aiming to capture an initial market share of 1.4% in its first year.

Anggune' Atelier differentiates itself through a strong value proposition that emphasizes premium quality, modern yet modest design, consistent craftsmanship, and cultural relevance at reasonable prices. The brand positions itself as a premium local label that balances tradition with modern fashion trends. Its marketing strategy focuses on digital platforms such as Instagram and TikTok, supported by influencer collaborations, seasonal promotional

campaigns, and participation in national initiatives like Visit Malaysia 2026. The company aims to build strong brand awareness, customer loyalty, and sustained engagement through personalized service and limited-edition collections

Operationally, Angguné Atelier adopts an integrated workflow covering design, production, quality control, packaging, and sales. The business employs skilled designers, tailors, and sales staff, supported by structured training programs to ensure consistent service quality and operational efficiency. With three full-time tailors, the company has a daily production capacity of nine Baju Kurung units. Raw materials are sourced from reliable local suppliers within the Klang Valley, ensuring quality consistency, cost control, and timely production. The physical boutique is complemented by online sales channels, forming an omnichannel distribution strategy.

From a financial perspective, Angguné Atelier demonstrates strong growth potential and sustainability. The business projects an annual revenue of RM1.68 million in its first year, with steady growth in market share and sales volume over the following years. Controlled production costs, strategic pricing, and effective marketing initiatives support profitability. Overall, Angguné Atelier is well-positioned to succeed in Malaysia's modest fashion industry by leveraging cultural heritage, premium product offerings, strategic location, and digital innovation, with long-term plans for national expansion and entry into selected international markets.

2.0 Company Profile

Angguné Atelier

2.1 Company Overview

Company Name: Angguné Atelier

2.1.1 Nature of Business:

Angguné Atelier is a fashion company specializing in the design, production, and retail of Baju Kurung for the mid-end to high-end market segment. The brand focuses on combining traditional Malay aesthetics with contemporary design elements and premium-quality materials.

2.1.2 Business Location:

Bangi Sentral, Selangor, Malaysia.

2.1.2 Commencement of Operation:

The company is scheduled to commence operations in the coming months of these years.

2.2 Company Logo and Brand Identity

The Angguné Atelier logo reflects the concept of modern elegance and refined luxury. It features minimalist typography complemented by subtle traditional Malay motifs. The chosen colour palette—soft nude, ivory, and muted gold—symbolizes femininity, sophistication, and exclusivity, aligning with the brand's positioning in the premium modest fashion market.

2.3 Vision and Mission

2.3.1 Vision

To become a leading premium Baju Kurung brand in Malaysia and the Southeast Asian region, recognized for preserving Malay cultural heritage through high-quality, modern, and elegant design.

2.3.2 Mission

Short-Term Mission (1-3 years):

1. To produce exclusive Baju Kurung collections with superior craftsmanship and premium fabrics
2. To establish strong brand recognition among professional and modern women in the Klang Valley.
3. To deliver excellent customer experience through personalized service and consistent product quality.

Long-Term Mission (5-10 years)

1. To expand Angguné Atelier's market presence nationwide and into selected international markets.
2. To position the brand as a key player in the luxury modest wear industry.
3. To promote sustainable fashion practices by collaborating with local artisans and ethical suppliers.

2.4 Company History and Progress to Date

Angguné Atelier was established in response to the increasing demand for high-quality and exclusive traditional wear that meets modern lifestyle needs. The founders identified a market gap for premium Baju Kurung designs that balance elegance, comfort, and cultural authenticity.

Progress to Date:

1. Brand concept and identity development have been completed
2. Market research targeting mid-end and high-end customers has been conducted
3. A strategic retail location at Bangi Sentral has been identified.
4. Partnerships with premium fabric suppliers and skilled tailors are currently being finalized.

2.5 Legal Structure

2.5.1 Type of Business Entity:

Partnership

2.5.2 Proposed Registered Name:

Angguné Atelier

2.5.3 Rationale for Legal Structure:

The legal structure of partnership is rationalized by its balance of operational simplicity and shared resources, which facilitate collaboration and growth, while offering certain tax benefits. However, these benefits are often weighed against the significant drawback of unlimited personal liability in a general partnership.

2.6 Key Management and Partnerships.

Key management areas for a baju kurung business include operations, marketing, and finance, while strategic partnerships can involve collaborations with suppliers, influencers, and retail platforms.

2.6.1 Key Managements Areas

Effective management in a fashion business requires a balance of creativity and analytical thinking. Key areas include:

No.	Key Managements Areas	Specifications
1	Design and Production Management	<ul style="list-style-type: none">○ Trend research and material selection: Continuously developing new designs that cater to current trends while maintaining the traditional aesthetic.○ Quality control: Ensuring high standards for fabrics and garment finishes to meet customer expectations of comfort and durability.○ Inventory control: Managing stock levels of raw materials and finished goods to meet demand without overstocking.
2	Marketing Management	<ul style="list-style-type: none">○ Branding positioning: Defining the brand's unique value, whether it is affordability, high quality, or sustainable practices.○ Digital marketing: Utilizing social media platforms like Instagram, Facebook, and TikTok for promotions, as online shopping is a major trend.○ Customer relationship management: Engaging with customers to get feedback, offer continuous support, and build a strong network.
3	Operations and Financial Management	<ul style="list-style-type: none">○ Organizational structure: Clearly defining roles (e.g., CEO, marketing manager, Manager, operations manager, and financial manager) and

		<p>reporting lines for efficient workflow.</p> <ul style="list-style-type: none"> ○ Financial Planning: Managing cash flow, planning budgets, and controlling costs to ensure profitability. ○ Supply Chain Coordination: Ensuring seamless communication between design, production, sales, and logistics.
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2.6.2 Key Partnerships

Strategic partnerships can enhance brand reach, streamline operations, and increase sales

No	Key Partnerships	Specifications
1	Suppliers and Manufacturers	<ul style="list-style-type: none"> ○ Partnering with reliable fabric and material suppliers (e.g., for cotton, lace, and crepe) to ensure consistent quality and stock availability. ○ Collaborating with manufacturers who can meet specific design and production criteria.
2	Influencers and Public Figures	<ul style="list-style-type: none"> ○ Collaborating with well-known artists, celebrities, or fashion influencers to reach a larger, trend-conscious audience and boost brand awareness. ○
3	Distribution and Sales Channels	<ul style="list-style-type: none"> ○ Partnering with established online marketplaces like Zalora or other fashion platforms to act as official distributors. ○ Working with drop-shipping agents and providing them with training and support to expand sales channels with reduced overhead costs.
4	Complementary Businesses	<ul style="list-style-type: none"> ○ Collaborating with business that offer complementary products or services, such as beauty brands or events planners, to cross-promote to similar customer segments.
5	Logistic Providers	<ul style="list-style-type: none"> ○ Establish reliable shipping and fulfilment partners to ensure timely and error-free delivery of products to customers.

3.0 Industry Analysis

This business operates in the Baju Kurung sector, focusing on the production and marketing of ready-to-wear traditional Malay clothing for social events, festive celebrations, formal occasions, and daily wear. Boutiques, online clothing stores, and fashion retailers are part of this industry. Ready-to-wear Baju Kurung offers standard sizes and trendy designs, making it convenient and timesaving for customers. Therefore, this business is classified under the specialized retail segment of the traditional and modern fashion industry. It is often chosen by customers when they are looking for outfits for Hari Raya, formal events, and cultural occasions.

Our business operates within the Baju Kurung fashion industry, which is an important sub-sector of the traditional clothing, modest fashion, and ready-to-wear apparel industry. The focus of this industry is the design, production, and distribution of ready-to-wear Baju Kurung that emphasizes modesty, comfort, and style. Unlike custom-made clothing, the ready-to-wear model focuses on efficient production, consistent quality, and meeting market demand within a shorter time.

The Baju Kurung industry is closely linked to Malaysian culture and social values. Baju Kurung represents modesty, tradition, and cultural identity. At the same time, it remains relevant in modern fashion through contemporary designs and various fabric choices such as cotton, satin, and chiffon. Demand for ready-to-wear Baju Kurung remains stable because it is suitable for different age groups and occasions, making this industry a sustainable and growing business sector.

3.1 Market Size

Market size helps our business estimate potential customers and understand where we stand against our competitors. In Malaysia, the apparel market is a major sector, with total revenue projected to reach around US\$5.90 billion (RM27.6 billion) by 2025, with women's apparel contributing around US\$2.63 billion (RM10.70 billion). Baju Kurung, as part of the mid-range fashion segment, is a key product in women's apparel, widely worn for everyday wear, formal occasions, and cultural events, demonstrating strong and consistent domestic demand.

While there are no specific figures for Baju Kurung alone, it represents a significant portion of the women's and mid-range fashion market in Malaysia. With rising disposable incomes, e-commerce adoption, and continued cultural and religious demands, the ready-to-wear Baju Kurung market is expected to grow steadily, offering strong opportunities for retail sales and market share.

3.2 Growth Rate

Over the past few years, the Malaysian apparel market, including women's wear and modest fashion such as Baju Kurung, has experienced steady growth. Between 2020 and 2023, the overall apparel market grew at an average rate of 5–6% per year, driven by increasing domestic demand, rising disposable income, and the popularity of ready-to-wear traditional clothing.

More recent forecasts indicate that the modest fashion and ready-to-wear Baju Kurung segment is expected to grow at around 4–5% per year from 2023 to 2025, reflecting consistent interest in culturally significant attire for daily wear, festive occasions, and formal events. This steady growth demonstrates that the ready-to-wear Baju Kurung market remains healthy, sustainable, and promising for retail businesses in Malaysia.

3.3 Industry Trends

Several trends affect the Baju Kurung industry. Economically, customers are more careful with spending and prefer clothing that offers good quality at affordable prices. Socially, there is strong demand for modest yet modern fashion, especially among young women who want stylish but comfortable Baju Kurung designs. Technologically, the industry is growing through online platforms such as Instagram, TikTok, and Shopee, which make shopping easier and help businesses reach more customers. Politically and socially, the government encourages support for local brands and small businesses, which helps local Baju Kurung producers grow and stay competitive.

3.4 Key Success Factors

1) Relevant and Attractive Design

Successful modest fashion business balance cultural heritage with modern design aesthetics to appeal to a broader market. This means combining traditional elements like modest cuts and cultural motifs with contemporary fashion features to attract both younger and mainstream consumers. (Kamarulzaman, Z., & Shaari, N. (2023). *A Systematic Review of Modest Fashion Perspectives in the Malaysian Fashion Industry*. *International Journal of Art and Design*, UiTM.)

2) Strong Digital Marketing and Online Presence

Utilization of social media marketing and e-commerce platforms helps brands reach both local and global customers. Digital marketing strategies such as hired influencer partnerships. Besides, do the online campaigns for significantly improve brand visibility and consumer engagement for fashion business. Data from Malaysian fashion market analysis supports the importance of online presence in today's digital economy. (*Landskap Fesyen Malaysia 2025 – Digital, Culture & Sustainability*. (2025). Richworks Consulting Group (RCG).)

3) High Product Quality and Consistency

Quality fabrics and comfortable fits strengthen customer trust and encourage them to repeat purchases. In Malaysian modest fashion, brands that emphasize quality and garment durability receive higher consumer satisfaction, helping them build brand loyalty. (*Modern modest wear in Malaysia focuses on comfort, style and versatility*. (2024). *The Star*.)

4) Efficient Supply Chain and Cost Control

Managing production costs and maintaining good relationships with supplier allow business to price competitively without sacrificing quality. Efficient supply chain operations help brands deliver products that are both affordable and of high standard. This is emphasized discussions on Malaysia fashion production processes. (*Malaysia clothing: Traditional & Modern Styles*. (2025). Accio.)

5) Adaptability to Trends

Continuously monitoring consumer preferences and fashion trends helps business stay relevant and responsive to market demand. Trend insights show that Malaysian modest fashion brands that adapt quickly to shifts such as seasonal changes and stylistic trends to achieve stronger market presence. (Wibowo, M. (2025). *Muslimah Fashion Trends in Malaysia and Singapore*).

3.3.1 Long-Term Industry Outlook

The long-term industry outlook for the baju kurung is positive and stable, driven by its enduring cultural significance, successful adaptation to modern fashion trends, and growing emphasis on sustainability.

3.5 Key factors shaping this outlook include:

1. Cultural Permanence and Identity:

The baju kurung is a symbol of Malay culture and modesty, making it a perennial choice for religious holidays (like Hari Raya Aidilfitri), formal events, and professional settings in Southeast Asia. This deep cultural rooting ensures sustained demand across generations.

2. Modern Adaptability:

The industry is thriving through innovation. Designers consistently introduce modern interpretations, incorporating new fabrics (chiffon, linen, satin), contemporary aesthetics (lace, puff sleeves, pastel hues), and diverse patterns while retaining the garment's fundamental, modest silhouette. This blend of tradition and trend attracts younger, fashion-conscious consumers.

3. Market Expansion Strategies:

- E-commerce: Online platforms and social media (Instagram, TikTok) are primary drivers of market growth, offering broader reach and accessibility for both established and new brands.

- “Matchy-Matchy” Trends: The rising popularity of coordinated mother-daughter or family outfits for festive seasons further boosts sales and strengthens brand loyalty.
- Collaborations: Partnerships with influencers and celebrities help brands target a larger, trend-aware audience.

4. Sustainability Focus:

Increasing consumer awareness of ethical production practices is creating opportunities for sustainable fashion brands that offer rental services or preloved items, aligning the industry with global eco-friendly trends.

5. Diverse Price Points:

The market accommodates a range of spending powers, with options from affordable daily wear to high-end, intricately detailed pieces, ensuring a wide customer base.

Overall, the industry is expected to see steady expansion as brands successfully navigate the balance between preserving the baju kurung’s heritage and meeting evolving consumer preferences in a globalized, digitally connected world. (*Digital Healthcare 2025 - China | Global Practice Guides | Chambers and Partners*, n.d.)

4.0 Product or Service Description

4.1 Details of product

Angguné Atelier's primary product is Baju Kurung. Kurung Moden, Kurung Kedah, Kurung Pahang, and Kurung Luxe are styles of traditional Malay women's clothing created to blend ethnic elegance with contemporary fashion. The ready-to-wear baju kurung is made from high-quality fabrics and materials, including traditional prints like batik and songket, as well as contemporary materials like premium crepe, silk blends, cotton, and chiffon. It is expertly tailored to guarantee comfort, durability, and style, and it is detailed with lace, beads, and floral embroidery. Every Baju Kurung that we sell comes with a complimentary shawl for styling. The style is appropriate for formal occasions, everyday use, office use, and festivals. Depending on the complexity of the pattern and the quality of the fabric, the price might range from RM 200 to RM 500. Customers can inspect the design and size of the virtual prototypes and product previews before making a purchase by using an online platform.

4.2 Market Positioning

The product is positioned in the mid-range to high-end market and is targeted at customers who appreciate comfort, quality, and unique design at a reasonable cost. The baju kurung is a good suit for the Malaysian market, where traditional clothing is quite popular and appealing to all women.

4.3 Value proposition

Our product offers stylish, contemporary, modest clothing made of high-quality, comfortable fabrics that satisfy cultural and lifestyle demands at reasonable costs. By giving a long-lasting quality and value for the money, the product can save customers time and effort while searching for appropriate modest clothing by fusing traditional aspects with contemporary current trends.

4.4 Anticipated Customer Demand

Due to festival seasons like Hari Raya, weddings, and intense interest in formal events that call for wearing baju kurung, the demand for baju kurung is anticipated to be consistently strong. The year-round demand for baju kurung is further supported by the growing trend of modest fashion, which is becoming more popular among young adults and working women, as well as the expanding trend of internet shopping.

4.4.1 Key demand driver for baju kurung in 2026

Demand for baju kurung is anticipated to be high in Malaysia due to a combination of festival customs that contribute to the country's expanding fashion sector. Baju kurung is in high demand during Ramadan, especially during holidays like Hari Raya. Families looking for matched colors for social media and get-togethers are drawn to family matching sets. Next, because baju kurung is a staple in Malaysia's corporate environment, where customers are increasingly requesting that modern baju kurung fashions become office wear, workplace and formal adaptability has also become a major requirement. The impact of Visit Malaysia 2026 also became a major factor since, with the national tourism campaign in full swing, there is an increase in demand for original, high-quality Malaysian textiles like batik and songket from both tourists and locals attending official events.

4.4.2 Consumer preferences and trends

Category	2026 Trends
Colors	Earth neutrals (taupe and olive) for minimalism, jewel tones (emerald, maroon, and royal blue) for formal elegance, and pastels (mint green, lilac, and baby blue) for freshness.
Fabrics	To offset Malaysia's tropical heat, there is a high demand for eco-friendly, breathable textiles like matte satin and linen-cotton blends.
Cuts	Kurung Kedah (shorter top) remains a favourite for its "effortless" casual look, while Kurung Pahang is preferred for its elegant, flared silhouette.
Price Points	Mass-market demand is strong between RM100 to RM180 , while premium designer pieces range from RM300 to RM500+ .

4.4.3 Market challenges

The expense of living and consumers' preference for brands that offer high-quality products that can be worn repeatedly rather than fast fashion one-offs are market challenges for Baju Kurung in Malaysia. The dominance of e-commerce comes next. Most customers have moved to Shopee and TikTok, where they anticipate easy return policies and precise sizing charts to reduce the possibility of size mismatches.

4.4.4 Financial Outlook

The Malaysian fashion sector is projected to grow by 9.2% in 2026. Baju Kurung continues to be a dominant sub-sector within this growth, as it accounts for a large share of the "modest fashion" market, which is increasingly becoming a mainstream global trend.

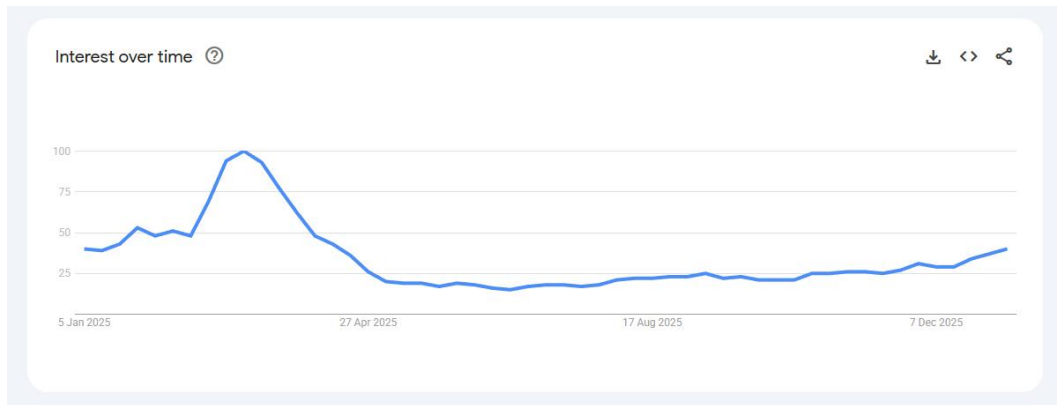


Figure 1: The graph shows Baju Kurung trends throughout the year

4.5 Existing Competition

Bangi Sentral is the largest Muslimah fashion hub in Malaysia, often referred to as a "boutique hub" with very stiff competition. If you are planning to check out the existing Baju Kurung competition there in 2026, here is a breakdown of the main competitors:

4.5.1 Angguné Atelier competitors

Bulan Bintang, which is well-known for its extensive marketing efforts and full family matching sets, is one of the major companies with devoted fan bases that consumers in Bangi Sentral go to first. Wanzar is the best option for fashionable and contemporary trends, and it excels in the modern baju kurung area. JannahNoe provides premium contemporary kurung and specializes in feminine, distinctive designs.

4.5.2 Competitive Strategy Analysis in Bangi Sentral (2026)

There will be a price war if you want to compete here because the other boutiques in Bangi Sentral which are Dreamyza and Bayu Somerset, frequently set the standard for reasonable rates, such less than RM150. Next, there is intense competition among fabric technology companies like Carlanisa and Wanzar in terms of fabric quality, including Italian Silky Satin and Linen Cotton. Furthermore, the "Sedondon" System is Boutiques that exclusively sell women's clothing find it challenging because all large stores, such as Bulan Bintang and JannahNoe, offer whole family sets. Finally, the physical experience: To entice clients to try on clothing and snap photos, most of the businesses in this area have extremely "Instagrammable" interior decorating.

5.0 Market Analysis and Strategy

5.1 Marketing objectives

To achieve 1,000 followers and maintain a 20% growth rate in followers on visual-based social media platforms such as TikTok and Instagram through short-form video campaigns (Reels/Shorts).

5.2 Market segmentation

5.2.1 Target market

Angguné Atelier targets female customers aged 25 to 45 years old who are based in or frequently visit Bangi Central. This group consists of women from the M40 to T20 income segment, who have stable purchasing power and are willing to invest in quality traditional wear. These customers value elegance, comfort, and premium craftsmanship, making them a perfect fit for a brand that focuses on refined and well-tailored baju kurung designs.

Angguné Atelier's target market prefers stylish, modern, yet classic traditional baju kurung that can be worn for a variety of occasions such as work, formal events and festive celebrations. They seek designs that reflect contemporary fashion and cultural identity, allowing them to look stylish and elegant at the same time. By catering to these preferences, Angguné Atelier can position itself as a brand that meets the needs of confident, fashion-conscious women.

5.2.2 Market size

Market size refers to the potential overall market value of a product or service in a particular region or segment. Determining the correct market size is important for understanding business opportunities and planning more effective marketing strategies.

- Selling price: RM 350
- Bangi Sentral population: 723,800
- Potential customers: 85,000
- Purchase frequency: Four times a year

Market size = (Average selling price per unit) x (Number of potential customers x Purchase frequency)

Market size: RM 350 x 85,000 x 4

Market size = RM 119,000,000

5.2.3 Market share

Market share refers to the percentage of a business's control over the total market value in a particular industry or region. It is an important indicator for assessing the position and performance of a business compared to competitors in the same market.

- Total market size in Bangi Sentral: RM 119,000,000
- Selling price: RM 350
- Total sell per month: 400

Annual revenue: 400 x RM 350 X 12 = RM 1,680,000

Market share (%) = (annual revenue / total market size) x 100

Market share = (RM 1,680,000 / RM 119,000,000) x 100

Market share = 1.4%

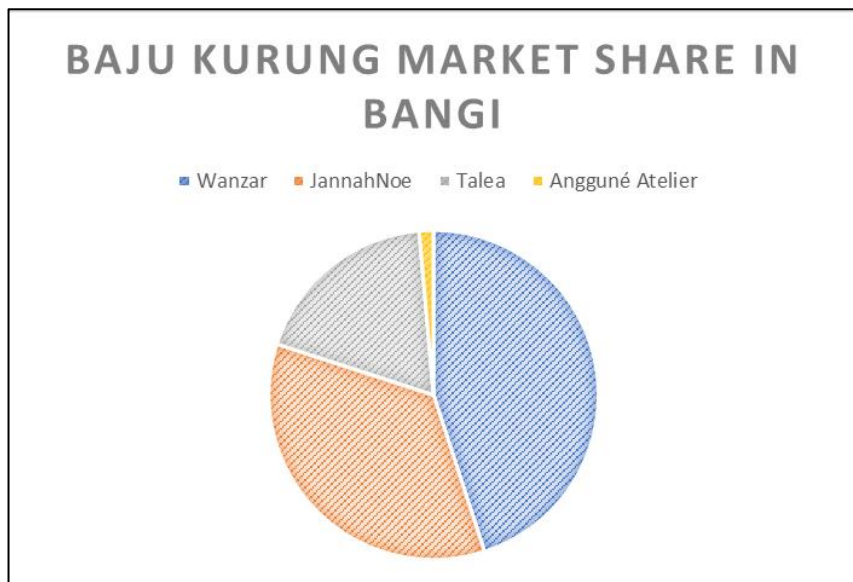


Figure 2: Market Share for Baju Kurung in Bangi Sentral

5.2.4 Sales forecast

A sales forecast is an estimate of sales expected to be achieved in a certain period based on data analysis and market trends. This projection is important to assist in financial planning, marketing strategies, and ensuring the continuity and growth of a business.

Product / service			
Market Share and Sales			
Year	2026	2027	2028
Market share (%)	1.4	3.4	5.4
Total sales in units	4,800	4,896	4,992
Total sales in RM	1,680,000	1,713,600	1,747,200

5.2.5 Sales Projection

Sales Projection		
Year	Month	Sales Collection
	Month 1	140,000
	Month 2	140,000
	Month 3	140,000
	Month 4	140,000
	Month 5	140,000
	Month 6	140,000
	Month 7	140,000
	Month 8	140,000
	Month 9	140,000
	Month 10	140,000
	Month 11	140,000
	Month 12	140,000
2026	Total Year 1	1,680,000
2027	Total Year 2	1,713,600
2028	Total Year 3	1,747,200

5.3 Competitor analysis

Competitors	Strengths	Weaknesses
Wanzar	<ul style="list-style-type: none"> • Great service from staff. • Affordable price. 	<ul style="list-style-type: none"> • Website information is not accurate. • Unsatisfactory clothing packaging.
JannahNoe	<ul style="list-style-type: none"> • Pleasant shop atmosphere. • friendly staff. 	<ul style="list-style-type: none"> • Stock not updated. • slow delivery. • poor communication.
Talea	<ul style="list-style-type: none"> • Good quality fabric. • Comfortable boutique atmosphere. 	<ul style="list-style-type: none"> • Advertised clothing stock is not yet available for sale. • poor customer service.

5.4 SWOT Analysis

	Opportunities (External, Positive)	Threats (External, negative)
Strength (Internal, Positive)	<p>Strength-Opportunity Strategies</p> <ol style="list-style-type: none"> 1. Expand digital marketing using modern and quality designs <p>Angguné Atelier can leverage its strengths in terms of modern designs and quality fabrics to attract high demand for modest fashion through TikTok, Instagram and e-commerce.</p> <ol style="list-style-type: none"> 2. Launch special collections for festive and tourist seasons <p>With its strengths in traditional designs, the brand can introduce exclusive collections in conjunction with Hari Raya and Visit Malaysia 2026 to increase sales and brand exposure.</p> <ol style="list-style-type: none"> 3. Attract working and professional female customers <p>Comfort and neat cuts can be used to meet the market opportunity of working women who require formal and polite clothing.</p>	<p>Strength-Threats Strategies</p> <ol style="list-style-type: none"> 1. Differentiate products through quality and added value <p>Despite facing fierce competition, Angguné Atelier can maintain its competitiveness by offering high-quality fabrics and shawls as added value that is difficult for competitors to imitate.</p> <ol style="list-style-type: none"> 2. Build customer loyalty through consistent quality <p>Quality stitching and product durability can help reduce the threat of price wars from budget brands.</p> <ol style="list-style-type: none"> 3. Emphasise the identity of premium local brands <p>Branding that emphasises cultural values and exclusivity can reduce pressure from big brands.</p>

<p>Weaknesses (Internal, negative)</p>	<p>Weaknesses-Opportunity Strategies</p> <p>1. Increase brand awareness through micro-influencers</p> <p>The disadvantages of being a new brand can be overcome by using micro-influencers on TikTok and Instagram which are more cost-effective.</p> <p>2. Use e-commerce to reduce operating costs</p> <p>By leveraging e-commerce opportunities, Angguné Atelier can reduce its dependence on physical stores and save costs.</p> <p>3. Use customer data for targeted marketing</p> <p>Digital platforms allow businesses to understand customer needs and plan more effective promotions even with limited capital.</p>	<p>Weakness-Threats Strategies</p> <p>1. Control production costs in stages</p> <p>Pre-order or small batch production can reduce the risk of overstocking and the impact of rising raw material costs.</p> <p>2. Build long-term relationships with suppliers</p> <p>This helps reduce the risk of supply delays and ensures that product quality remains consistent.</p> <p>3. Focus on a specific market niche</p> <p>By targeting working women and moderately premium customers, Angguné Atelier can avoid direct competition with budget brands.</p>
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5.4 Market Strategy

5.4.1 Product Strategy

Angguné Atelier focuses on offering premium Baju Kurung that combines traditional Malay designs with modern and elegant styles. These products are made using high – quality fabrics such as premium crepe, silk blend, cotton, chiffon and linen-cotton blend to ensure comfort and durability. Each Baju Kurung is meticulously embroidered with neat cuts, fine stitching and elegant details such as lace, embroidered, beads and exclusive prints. These designs are suitable for office wear, formal events, daily use and festive seasons such as Hari Raya. To provided added value every purchase comes with a shawl making this product more attractive than its competitors.

5.4.2 Pricing Strategy

Angguné Atelier uses a mid-to-high-end pricing strategy that reflects the premium quality of its products. The price for each Baju Kurung ranges from RM350 to RM500, depending on the quality of the fabric, the complexity of the design and the workmanship. This pricing targets M40 and T20 customers who are willing to pay more for quality, comfort and elegant design. The brand remains competitive in the Bangi Central market by offering good value for money and special prices or promotions are introduced during festive seasons to increase sales.

5.4.3 Promotion Strategy

Promotions for Angguné Atelier are primarily focused on digital marketing via social media platforms. The brand actively uses Instagram and TikTok to share short videos such as styling tips, new product launches and behind-the-scenes content. Collaborations with micro-influencers are used to increase brand awareness at a lower cost. Seasonal promotional campaigns are also run during Hari Raya and Visit Malaysia Year 2026 to attract more customers. In-store promotions and exclusive collections help generate interest and encourage purchases.

5.4.5 Distribution Strategy

Angguné Atelier uses an omnichannel distribution strategy by combining physical and online sales channels. The physical boutique located in Bangi Sentral allows customers to see, feel and try the products before purchasing. At the same time, online platforms such as Instagram, TikTok Shop and e-commerce channels facilitate customers who prefer to shop online. Secure packaging and reliable delivery services are used to ensure that the products reach the customers safely and in good condition.

5.4.6 Sales Tactics

Angguné Atelier's sales tactics focus on encouraging customers to make immediate purchasing decisions and return for future purchases. Sales assistants are trained to provide friendly service, styling advice and accurate sizing recommendations. Limited stock collections are introduced to create exclusivity and urgency. Celebration packages, loyalty rewards and regular customer discounts are used to increase customer retention. Customer feedback is also collected to improve product design and overall sales performance.

3.4.7 Sales Plan

Anggun Atelier's sales plan focuses on achieving consistent monthly and annual sales targets. The brand plans to sell its products through physical and online channels to reach a wider customer base. Sales activities are enhanced during peak seasons such as Hari Raya, weddings and national events, where demand for Baju Kurung is higher. Customer data and sales performance are analyzed to plan future collections, promotions and inventory levels to ensure smooth operations and sustainable growth.

6.0 Operations Plan

6.1 Development

6.1.1 Business Location

Angguné Atelier operates from Bangi Sentral, Selangor, a strategic location known as a major Muslimah fashion hub. The company uses a combination of physical retail boutiques and a small production workspace to support its daily operations. The retail boutique is used to display products, assist customers with fittings, and handle sales transactions. A point-of-sale (POS) system is used at the counter to record sales, manage inventory, and track customer purchases. This system helps the business operate more efficiently and reduces the risk of stock shortages.

The production and design workspace is used for activities such as designing patterns, cutting fabrics, sewing, quality checking, and finishing the products. Having this workspace allows Angguné Atelier to closely monitor the production process and ensure that product quality is consistent. A packaging area is also included to prepare products for in-store sales and online orders. Hence, the operational facilities support smooth workflow, better quality control, and efficient coordination between production and sales activities. This setup allows Angguné Atelier to manage design, production, sales, and distribution efficiently while maintaining quality control.

6.1.2 Sources of Raw Materials (Supply Chain)

Angguné Atelier sources its raw materials from reliable local suppliers within the Klang Valley area. The main materials used in production include premium fabrics such as crepe, silk blends, cotton, chiffon, and linen-cotton blends, which are chosen for their comfort, durability, and suitability for Malaysia's climate.

Item	Source
Fabrics (crepe, silk, cotton, chiffon, linen-cotton)	Local fabric wholesalers (Klang Valley)
Lace, beads, embroidery materials	Local craft supplies
Packaging Materials (boxes, garment bags)	Local packaging suppliers
Labels and tags	Printing vendors

6.2 Production

6.2.1 Production Workflow

The production flow of Angguné Atelier outlines step-by-step processes involved in producing baju kurung, from the initial design stage to the final product stage. A clear production flow is important to ensure that each stage of production is well organized and time-efficient efficient and maintains consistent quality, as well as helps coordinate tasks among staff and supports smooth daily operations.

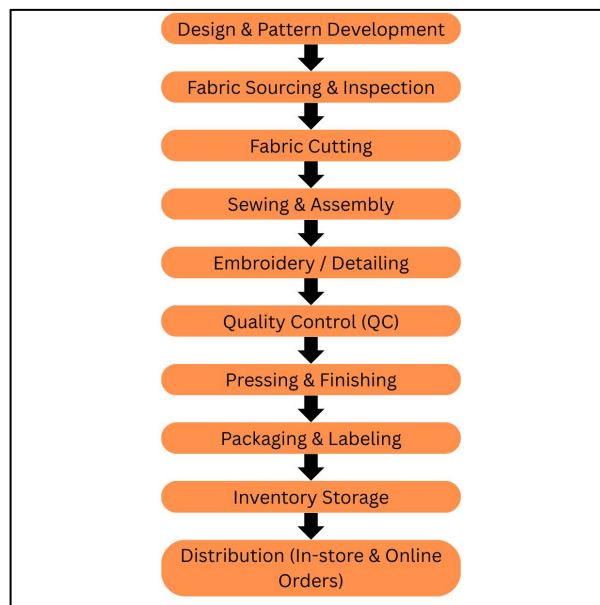


Figure 3: The chart above shows the production workflow.

6.2.2 Daily Output Capacity

- 3 tailors
- Each staff works 6.5 productive hours/ day (excluding breaks)
- 1 *baju kurung* = 2 hours (cutting+ sewing + detailing + finishing)

$$6.5 \text{ hours} \div 2 \text{ hours} = 3 \text{ units/day per person}$$

Staff	Baju kurung per 2 hours	Hours worked	Baju kurung per day
Staff A	1	6.5	3
Staff B	1	6.5	3
Staff C	1	6.5	3
Total daily output			9 baju kurung/ day

6.3 Facilities

6.3.1 Location of Business

Angguné Atelier is located at Bangi Sentral, Selangor, which is a strategic area well known for its concentration of Muslimah fashion boutiques and retail businesses. This location was chosen due to its high customer traffic, especially among women who frequently shop for traditional and modest wear. Bangi Sentral attracts customers from surrounding residential areas, offices, and educational institutions, making it a suitable place to reach the target market of women aged 25 to 45 years old from the M40 to T20 income group.

In addition, Bangi Sentral is recognized as a fashion hub where customers actively compare designs, quality, and prices, which helps increase brand exposure. Being located among established fashion brands allows Angguné Atelier to benefit from existing customer flow while positioning itself as a premium and modern Baju Kurung brand. Overall, the business location supports sales growth, brand visibility, and smooth daily operations.

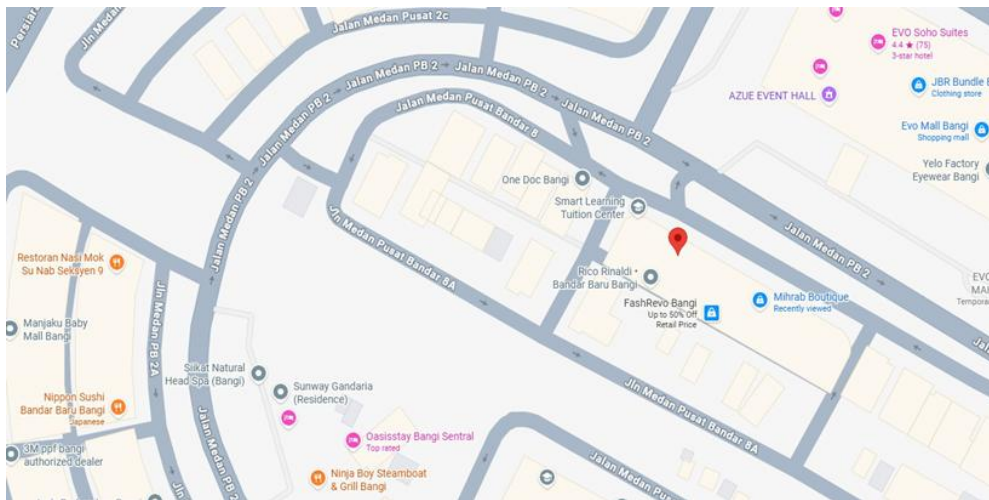


Figure 4: Location of Angguné Atelier on Maps.

6.3.2 Operations Layout

The operations layout of Angguné Atelier is designed to ensure smooth customer flow and efficient use of space within the boutique. Upon entering the store, customers are welcomed at the entrance area, which provides a clear view of the product displays inside. Several clothing racks are arranged strategically in the main area of the boutique to highlight the Baju Kurung collections. This layout allows customers to browse the products comfortably while maintaining an organized and spacious environment. The arrangement of the clothing racks also helps staff monitor products easily and assist customers when needed.

The fitting room is positioned near the clothing display area to provide convenience for customers who wish to try on the garments. This reduces unnecessary movement and improves the overall shopping experience. The cashier counter is located near the exit of the boutique, making it easy for customers to complete their purchases after browsing or fitting sessions. This placement also allows staff to manage transactions efficiently while overseeing customer movement within the store. Overall, the operations layout supports smooth workflow, efficient customer service, and a pleasant shopping experience that aligns with Angguné Atelier's premium brand image.

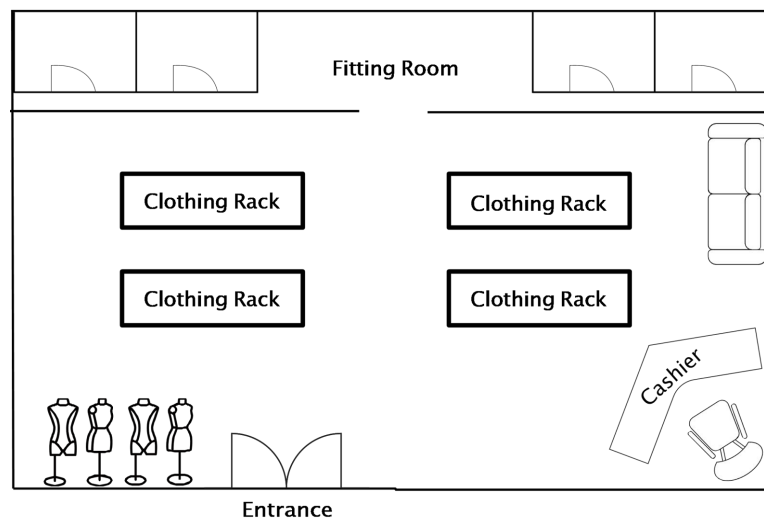


Figure 5: Layout for Angguné Atelier

6.3.3 Financial Plan for Operation

ITEM	FIXED ASSETS	WORKING CAPITAL	OTHER EXPENSES
	RM	RM	RM
FIXED ASSETS			
Machine and equipment	50,000		
WORKING CAPITAL			
Salary, EPF, Socso		12,000	
Raw materials		40,000	
Rental of shop		2,500	
Utilities		1,000	
Maintenance		500	
OTHER EXPENSES			
Insurance			500
Business license			300
Deposit for rental			1,500
Deposit for utilities			500
Total	50,000	56,000	2,800

6.3.4 License, Permits, and regulations required

License / Permit	Issuing Authority	Purpose	Estimated Cost
Business Registration (Partnership) (Akta Perkongsian 1961)	Companies Commission of Malaysia (SSM)	To legally register Angguné Atelier as a partnership and formalise partners' roles and responsibilities	RM60–RM100 (one-time)
Business Premise License (Lesen Premis Perniagaan)	Local Municipal Council (e.g., MPKj)	Legal approval to operate a physical boutique at Bangi Sentral	RM150–RM300 / year
Signboard License (Lesen Iklan & Papan Tanda)	Local Municipal Council	Permission to install and display boutique signage	RM100–RM200 / year
Income Tax Registration & Compliance	Inland Revenue Board of Malaysia (LHDN)	To ensure proper tax reporting and payment according to Malaysian tax regulations	No registration cost
EPF Registration (KWSP)	Employees Provident Fund (EPF)	Mandatory retirement contribution for employees	Employer contribution 12–13%
SOCSSO Registration (PERKESO)	Social Security Organisation (SOCSSO)	Social security protection for employees	Based on employee salary
Labour & Employment Regulations Compliance	Ministry of Human Resources Malaysia	To ensure employee welfare, fair labour practices, and safe working conditions	No direct cost
Workplace Safety Regulations	Relevant Malaysian Authorities	To maintain a safe and compliant working environment	No direct cost

6.4 Staffing

6.4.1 Staffing Needs and Key Roles

Position	Quantity	Main Duties
Business Partners	5	Oversee overall business operations, strategic planning, financial management, and decision-making
Fashion Designer	2	Design baju kurung collections, develop design concepts, select fabrics, and maintain brand identity
Tailor	3	Sew and assemble garments, conduct fittings, ensure quality control and finishing
Sales Assistant	1	Assist customers in-store, handle sales, manage product display, and support daily boutique operations
Front Counter / Cashier	1	Manage payment transactions, issue receipts, handle POS system, and assist customers at checkout
Digital Marketing Staff	1	Manage social media marketing, branding activities, online promotions, and customer engagement

6.4.2 Employee Type and Sourcing

Position	Employment Type	Sourcing Method
Fashion Designer	Full-time Estimated salary: RM2,500 – RM3,500 / month	Local job portals (Jobstreet, Indeed), fashion-related networks
Tailor	Full-time Estimated salary: RM1,800 – RM2,500 / month	Facebook job groups, referrals, local tailoring communities
Sales Assistant	Full-time Estimated salary: RM1,800 – RM2,200 / month	Local job portals, walk-in applications, Facebook
Front Counter / Cashier	Full-time Estimated salary: RM1,600 – RM2,000 / month	Facebook job postings, walk-in applications
Digital Marketing Assistant	Full-time Estimated salary: RM1,800 – RM2,500 / month	Online job portals, social media platforms (LinkedIn, Instagram)

6.4.3 Training and Development

Before the official business launch, all employees of Angguné Atelier will undergo a 5-day training program to ensure they are well-prepared and aligned with the brand’s operational standards. This training aims to enhance staff competency, service quality, and operational efficiency.

1. Orientation & Brand Training

All staff will be introduced to Angguné Atelier’s brand identity, vision, mission, and workplace policies. This session helps employees understand the brand values, expected work ethics, and overall business objectives.

2. Customer Service Training

This training is for sales assistants, front counter/cashier, and promoters, but designers and tailors are also encouraged to attend to understand customer expectations.

The program includes:

- Greeting and serving etiquette
- Effective communication with customers
- Handling difficult customers and complaints
- Managing customer feedback and after-sales service
- Product knowledge and styling advice for customers

3. Daily Operations & Workflow Training

All operational staff will be trained in standard daily procedures to ensure smooth boutique operations.

The program includes:

- Daily workflow setup and task allocation
- Opening and closing procedures
- Cleaning schedules and store housekeeping standards
- Stock handling and basic inventory management
- Coordination between sales, tailoring, and design teams

4. Technical & Job-Specific Training

This session focuses on role-specific skills:

- Fashion Designer: design planning, fabric selection, and coordination with tailors
- Tailors: sewing standards, fitting procedures, quality control, and time management

- Marketing Staff: social media content planning, promotional strategies, and brand consistency
- Sales & Promoters: upselling techniques and product presentation

5. Safety, Hygiene & Compliance Training

All staff will be trained in workplace safety and compliance to ensure a safe and professional working environment.

The program includes:

- Workplace safety awareness
- Hygiene standards for boutique and fitting areas
- Emergency procedures
- Basic labor law awareness and employee responsibilities

Overall, continuous on-the-job training will be provided after the business launch to further improve staff performance, service quality, and operational effectiveness.

6.5 Equipment

Item	Quantity	Estimated Cost (RM)	Lease or Purchase	Source
Industrial Sewing Machine	2	4,000 – 5,000	Purchase	Sewing machine supply store
Overlock Machine	1	2,500 – 3,500	Purchase	Sewing equipment supplier
Steam Iron	1	600 – 900	Purchase	Electrical appliance store
Ironing Board	1	150 – 250	Purchase	Household supply store
Fabric Cutting Table	1	800 – 1,200	Purchase	Furniture / tailoring supply store
Measuring Tools (tape, rulers, patterns)	Set	100 – 200	Purchase	Tailoring supply store
Computer / Laptop	1	2,500 – 3,500	Purchase	Electronics store
POS System (Cashier)	1	1,500 – 2,500	Purchase	POS system provider
Clothing Rack / Display Rack	3	900 – 1,200	Purchase	Retail supply store
Full-Length Mirror	2	300 – 500	Purchase	Home furnishing store
Changing Room Fixtures	1 set	800 – 1,200	Purchase	Interior / retail supply store
Security System (CCTV)	1 set	1,200 – 2,000	Purchase	Security system provider
Office & Store Furniture (counter, chairs)	1 set	1,500 – 2,500	Purchase	Furniture store

6.6 Supplies

Supply Type	Supplier	Location / Platform	Reason for Selection
Main fabrics (crepe, cotton, chiffon)	Acacia Fabrics Sdn. Bhd.	Taman Keramat, Kuala Lumpur	<p>1) Highly rated local fabric wholesaler with a wide range of garment fabrics.</p> <p>2) Easy access for physical inspection of quality and texture.</p>
Lace & decorative textiles	Zymal Textiles HQ	Jalan Sarawak, Pudu, Kuala Lumpur	<p>1) Specialist in lace and decorative fabrics suitable for traditional clothing accents.</p> <p>2) Centrally located in the fashion wholesale area (Pudu)</p>
Alternative fabric & quantity options	LP Fabrics Wholesale Emporium	Jalan Kenanga, Pudu, Kuala Lumpur	<p>1) Premium option for bulk fabric purchases.</p> <p>2) Situated within Kenanga Wholesale City fashion district, convenient for sampling multiple fabrics.</p>
Extra/backup fabric supplier	Yasmeen Textile	Jalan Loke Yew, Pudu, Kuala Lumpur	<p>1) Good quality fabric supplier with positive reviews.</p> <p>2) Useful as alternative source if main suppliers run low.</p>
Industrial sewing machines & equipment	Konwa Industrial Sewing Machine (M) Sdn Bhd	Jalan Tandang, Petaling Jaya Selangor	<p>1) Established supplier of industrial sewing machines and related parts.</p> <p>2) Provides local after-sales support and spare parts for production machinery.</p>

<p>Extra production tools & packaging system</p>	<p>Foo Sin Machinery Supply Sdn Bhd</p>	<p>Glenmarie Cove, Port Klang, Selangor</p>	<p>1) Supplies packaging systems and machinery accessories to support finishing/packing workflow. 2) Offers printing and sealing equipment useful for packaging operations.</p>
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7.0 Management Team and Company Structure

7.1 Legal Structure and Ownership.

Angguné Atelier is a partnership with five owners. Based on their respective areas of competence, each partner shares ownership, responsibility, and decision-making power. To establish the brand as a high-end Baju Kurung boutique, the partnership structure permits flexibility, shared resources, and collaborative management.

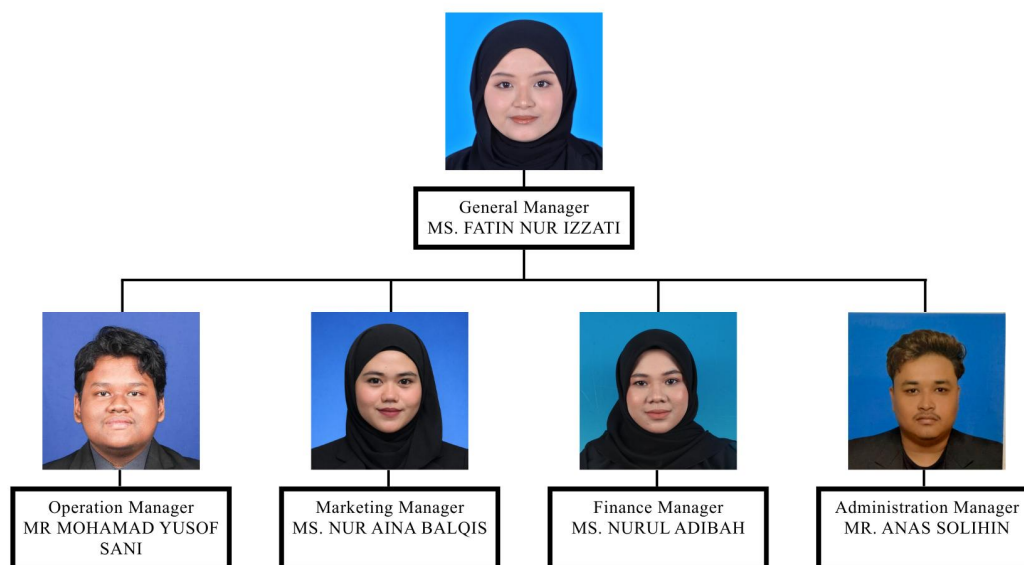


Figure 6: Organizational structure for Angguné Atelier

7.2 Management Teams

The duties and responsibilities of each position are listed in the table below. To ensure the business runs well, the following roles and duties have been determined and will be assigned to the appropriate person.

Position	Responsibilities
General Manager	<p>Roles:</p> <ul style="list-style-type: none"> • Provide overall leadership and strategic direction. • Oversees brand vision, business planning, and partnership. • Makes key decisions on business growth and expansion. <p>Compensation: Monthly partner drawing and profit sharing</p> <p>Brief resume: With a clear vision for establishing Angguné Atelier as a sophisticated, classic, and contemporary Baju Kurung brand, the general manager has a keen interest in fashion entrepreneurship and a foundational understanding of brand management.</p>
Operation Manager	<p>Roles:</p> <ul style="list-style-type: none"> • Developing operational strategy • Manages daily operation and production schedules • Coordinates supplier, tailor and inventory • Ensure on-time delivery and quality control • Managing daily operations • Coordinates between departments <p>Compensation: Monthly partner drawing and profit sharing</p>

	<p>Brief resume:</p> <p>The operation manager has experience overseeing production workflows and day-to-day operations. The manager makes sure that personnel, inventory, and schedules are all efficiently coordinated to maintain timely and high-quality delivery.</p>
Marketing Manager	<p>Roles:</p> <ul style="list-style-type: none"> • Manage a new marketing strategy. • Manages social media marketing and online sales platform • Handles customer inquiries and promotions • Support sales targets and brand awareness. <p>Compensation:</p> <p>Monthly partner drawing and profit sharing</p> <p>Brief resume:</p> <p>The marketing and sales manager is skilled in digital marketing and has experience in customer relationship management, sales, and marketing. The manager oversees managing customer engagement, improving sales performance, and raising brand recognition.</p>
Financial Manager	<p>Roles:</p> <ul style="list-style-type: none"> • forecasting, data analysis, and budget management for profit maximization. • Handles bookkeeping, payroll and financial records • Prepare basic financial report <p>Compensation:</p>

	<p>Monthly partner drawing and profit sharing</p> <p>Brief resume:</p> <p>The finance manager has expertise in fundamental accounting and financial management, including budgeting, bookkeeping, and financial reporting. The manager assists management in making wise financial decisions, maintains correct financial records, and controls expenses.</p>
Administrative Manager	<p>Roles:</p> <ul style="list-style-type: none"> • Manage administrative personnel • Ensuring efficient workflow • Efficient management of resources. • Monitor staff performances and productivity • Ensure operational policies are followed <p>Compensation:</p> <p>Monthly partner drawing and profit sharing</p> <p>Brief resume:</p> <p>The administrative manager has prior experience with documentation and office management. With proper documentation and reporting, the manager guarantees effective administrative operations and supports management.</p>

7.2.1 Management Compensation and Ownership

NAME AND POSITION	MONTHLY SALARY (RM)	EPF - 13% (RM)	SOCSSO - 5% (RM)	TOTAL SALARY BY COMPANY (RM)
General Manager	RM 3,800	RM 494	RM 190	RM 4,484
Operation Manager	RM 3,500	RM 455	RM 175	RM 4,130
Marketing Manager	RM 3,500	RM 455	RM 175	RM 4,130
Financial Manager	RM 3,500	RM 455	RM 175	RM 4,130
Administrative Manager	RM 3,500	RM 455	RM 175	RM 4,130
TOTAL				RM 21,004

7.2.2 List of Workers

NAME AND POSITION	MONTHLY SALARY (RM)	EPF - 13% (RM)	SOCSSO - 0.05% (RM)	TOTAL SALARY BY COMPANY (RM)
Designer 1	RM 2,500	RM 325	RM 125	RM 2,950
Designer 2	RM 2,500	RM 325	RM 125	RM 2,950
Tailors 1	RM 1,800	RM 234	RM 90	RM 2,124
Tailors 2	RM 1,800	RM 234	RM 90	RM 2,124
Tailors 3	RM 1,800	RM 234	RM 90	RM 2,124
Sales Assistant	RM 1,800	RM 234	RM 90	RM 2,124
Front Counter / Cashier	RM 1,600	RM 208	RM 80	RM 1,888
Digital Marketing Assistant	RM 1,800	RM 234	RM 90	RM 2,124
TOTAL				RM 18,408

7.2.3 List of Office Furniture and Equipment

TYPE	QUANTITY	PRICE PER UNIT	TOTAL
Meeting Table	1	RM 1,500	RM 1,500
Table	10	RM 300	RM 3,000
Chair	10	RM 100	RM 1,000
Cabinet	4	RM 400	RM 1,600
Computer	7	RM 2,000	RM 14,000
Fax Machine	1	RM 400	RM 400
Printer	2	RM 500	RM 1,000
Office Phone	1	RM 500	RM 500
Refrigerators	1	RM 800	RM 800
Water Dispenser	1	RM 200	RM 200
Whiteboard	1	RM 150	RM 150
TOTAL			RM 23,450

7.2.4 Administrative Budget

Item	Fixed Assesst Expenses (RM)	Monthly Expenses (RM)	Other Expenses (RM)
Office Equipment	RM 23,450		
Remuneration (Salary)		RM 39,412	
Other Expenditure			
TOTAL		RM 62,862	

7.3 External Resources and Services

Angguné Atelier will rely on the following external professional services:

External Professional	Services
Accountant	Every six months and annually, assist with the company's financial statements, including its income statement, cash flow statement, and balance sheet. In addition, assist in tax preparation, audits, and strategic financial advice.
Legal Advisor	Acts as an internal lawyer by providing strategic guidance, ensuring legal compliance, managing risk, and overseeing contracts and legal papers to safeguard the business.
Fashion consultant	Before releasing a new collection, it helps align the brand's image with current trends by offering marketing or staff advice on apparel, accessories, and overall style.

7.4 Human Resources

As indicated in the table below, Angguné Atelier employs seven employees and contract workers to oversee and carry out business activities.

Position	Number	Employment Type	Estimated Monthly Cost
Designer	2	Full-time	RM 2,500 per person
Tailors	3	Full-time	RM 1,800 per person
Sales Assistant	1	Full-time	RM 1,800
Digital Marketing Assistant	1	Full-time	RM 1,800
Front Counter / Cashier	1	Full-time	RM 1,600
Part-time Model / Stylish	As needed	Contract	Based on project

As mandated by Malaysian labour law, employee rewards include a basic allowance and statutory contributions.

7.5 Advisory Board

Angguné Atelier will create an advisory board with a business or entrepreneurial advisor who will serve as a consultant for the company's growth by offering professional guidance on market expansion, creating strategic plans, and brand positioning without being involved in day-to-day operations. Additionally, it directs implementation to increase firm profitability.

8.2.2 Operations Expenditure

OPERATIONS EXPENDITURE	
Fixed Assets	RM
Machines	50,000
Working Capital	
Raw Materials & Packaging	40,000
Carriage Inward & Duty	
Salaries, EPF & SOCSO	12,000
Maintenance	500
Rental Shop	2,500
Utilities	1,000
Other Expenditure	
Other Expenditure	
Pre-Operations	
Deposit (rent, utilities, etc.)	2,000
Business Registration & Licences	300
Insurance & Road Tax for Motor Vehicle	500
Other Expenditure	
TOTAL	108,800

8.2.3 Marketing Expenditure

MARKETING EXPENDITURE	
Fixed Assets	RM
Signboard	5,000
Working Capital	
Promotion	4,000
Travelling Expenses	7,000
Other Expenditure	
Other Expenditure	10000
Pre-Operations	
Deposit (rent, utilities, etc.)	2,000
Business Registration & Licences	200
Insurance & Road Tax for Motor Vehicle	500
Other Expenditure	
TOTAL	28,700

8.2.4 Sales Projections

SALES PROJECTION	
Month 1	140,000
Month 2	140,000
Month 3	140,000
Month 4	140,000
Month 5	140,000
Month 6	140,000
Month 7	140,000
Month 8	140,000
Month 9	140,000
Month 10	140,000
Month 11	140,000
Month 12	140,000
Total Year 1	1,680,000
Total Year 2	1,713,600
Total Year 3	1,747,200

8.2.5 Purchase Projection

PURCHASE PROJECTION	
Month 1	40,000
Month 2	40,000
Month 3	40,000
Month 4	40,000
Month 5	40,000
Month 6	40,000
Month 7	40,000
Month 8	40,000
Month 9	40,000
Month 10	40,000
Month 11	40,000
Month 12	40,000
Total Year 1	480,000
Total Year 2	260,000
Total Year 3	280,000

8.3 Project Implementation Cost and Sources of Finance

Angguné Atelier						
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		20,000	10,000		10,000	
Office Equipment		23,450			23,450	
Signboard		5,000			5,000	
Machines		50,000			50,000	
Working Capital						
1 months						
Administrative		39,412			39,412	
Marketing		11,000			11,000	
Operations		56,000			56,000	
Pre-Operations & Other Expenditure		20,900			20,900	
Contingencies		22,576	0		22,576	
TOTAL		248,338	10,000		238,338	

8.4 Cash Flow

Angguné Atelier																
CASH FLOW PRO FORMA STATEMENT																
MONTH	Pre-Operations	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL YR 1	YEAR 2	YEAR 3
CASH INFLOW																
Capital Entry	238,338													238,338		
Loan	10,000													10,000		
Cash Sales		140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	1,680,000	1,710,000	1,710,000
Collection of Accounts Receivable																
TOTAL CASH INFLOW	248,338	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	1,828,338	1,710,000	1,710,000
CASH OUTFLOW																
Administrative Expenditure																
Salary		36,113	36,113	36,113	36,113	36,113	36,113	36,113	36,113	36,113	36,113	36,113	36,113	433,356	475,941	475,941
Marketing Expenditure																
Provision		4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000	48,000	48,000
Marketing Expenses		7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	84,000	84,000	84,000
Operations Expenditure																
Cash Purchase		40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	480,000	360,000	360,000
Payment of Account Payable																
Contingency Fund & Other		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000	140,000	140,000
Subsidiary, PPF & KPC/CI		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	36,000	36,000
Maintenance		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000	24,000	24,000
Ward Store		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000	24,000	24,000
Utilities		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		10,000												120,000	10,000	10,000
Pre-Operations																
Deposit (incl. 4000, etc.)		6,000												6,000		
Business Registration & License		600												600		
Excise & Road Tax for Motor Vehicle		1,000												1,000	1,000	1,000
Other Pre-Operations Expenditure																
Fixed Assets																
Purchase of Fixed Assets: Land & Building		20,000												20,000		
Purchase of Fixed Assets: Others		76,000												76,000		
Pre-Purchase Cash Payment																
Hire/Purchase Payment																
Principal																
Interest		67	67	67	67	67	67	67	67	67	67	67	67	804	3,000	3,000
Loan Repayment		67	67	67	67	67	67	67	67	67	67	67	67	804	3,000	3,000
Tax Payable		42	42	42	42	42	42	42	42	42	42	42	42	504	400	400
TOTAL CASH OUTFLOW	188,368	116,620	116,620	116,620	116,620	116,620	116,620	116,620	116,620	116,620	116,620	116,620	116,620	1,411,811	1,460,760	1,460,760
CASH SURPLUS (SHORT)	139,888	23,380	23,380	23,380	23,380	23,380	23,380	23,380	23,380	23,380	23,380	23,380	23,380	416,527	249,240	249,240
INITIAL CASH BALANCE	139,888	139,888	163,268	186,648	210,028	233,408	256,788	280,168	303,548	326,928	350,308	373,688	397,068	420,448	443,828	467,208
INITIAL CASH BALANCE	139,888	162,768	186,148	209,528	232,908	256,288	279,668	303,048	326,428	349,808	373,188	396,568	419,948	443,328	466,708	490,088

8.5 Prouction Cost Pro-Forma Statement

Angguné Atelier			
PRODUCTION COST PRO-FORMA STATEMENT			
	Year 1	Year 2	Year 3
Raw Materials			
Opening Stock	0		
Current Year Purchases	480,000	260,000	280,000
Ending Stock			
Raw Materials Used	480,000	260,000	280,000
Carriage Inward			
	480,000	260,000	280,000
Salaries, EPF & SOCSO	144,000	144,000	144,000
Factory Overhead			
Depreciation of Fixed assets (Operations)	10,000	10,000	10,000
Maintenance	6,000	6,000	6,000
Rental Shop	30,000	30,000	30,000
Utilities	12,000	12,000	12,000
Total Factory Overhead	58,000	58,000	58,000
Production Cost	682,000	462,000	482,000

8.6 Pro-Forma Income Statement

Angguné Atelier
PRO-FORMA INCOME STATEMENT

	Year 1	Year 2	Year 3
Sales	1,680,000	1,713,600	1,747,200
Less: Cost of Sales			
Opening Stock of Finished Goods			
Production Cost	682,000	462,000	482,000
less: Ending Stock of Finished Goods	0	0	0
	682,000	462,000	482,000
Gross Profit	998,000	1,251,600	1,265,200
Less: Expenditure			
Administrative Expenditure	472,944	472,944	472,944
Marketing Expenditure	132,000	132,000	132,000
Other Expenditure	10,000	10,000	10,000
Business Registration & Licences	900		
Insurance & Road Tax for Motor Vehicle	1,000	1,000	1,000
Other Pre-Operations Expenditure			
Interest on Hire-Purchase			
Interest on Loan	500	400	300
Depreciation of Fixed Assets	5,690	5,690	5,690
Total Expenditure	623,034	622,034	621,934
Net Profit Before Tax	374,966	629,566	643,266
Tax	104,990	176,278	180,114
Net Profit After Tax	269,976	453,288	463,152
Accumulated Net Profit	269,976	723,263	1,186,415

8.6 Pro-Forma Balance Sheet

Angguné Atelier PRO-FORMA BALANCE SHEET

	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Land & Building	20,000	20,000	20,000
Office Equipment	18,760	14,070	9,380
Signboard	4,000	3,000	2,000
Machines	40,000	30,000	20,000
	82,760	67,070	51,380
Current Assets			
Stock of Raw Materials			
Stock of Finished Goods			
Accounts Receivable			
Cash Balance	424,554	891,531	1,368,373
	424,554	891,531	1,368,373
Other Assets			
Deposit	9,000	9,000	9,000
TOTAL ASSETS	516,314	967,601	1,428,753
Owners' Equity			
Capital	238,338	238,338	238,338
Accumulated Profit	269,976	723,263	1,186,415
	508,314	961,601	1,424,753
Long Term Liabilities			
Loan Balance	8,000	6,000	4,000
Hire-Purchase Balance	8,000	6,000	4,000
Current Liabilities			
Accounts Payable			
TOTAL EQUITY & LIABILITIES	516,314	967,601	1,428,753

9.0 Project Milestones/Schedule

Activities	Deadlines
Company registration (Sdn Bhd) & Opening Bank Account	1 September 2025
Finalize business concept, vision & mission	20 September 2025
Finalize business location Bangi Sentral	30 September 2025
Finalize brand Identity, logo & packaging design	10 October 2025
Finalize Baju Kurung designs & collections planning	20 October 2025
Source fabrics & Materials from suppliers	1 November 2025
Hire tailors & staff	5 November 2025
Start small batch production	1 December 2025
Quality control & product finishing	10 December 2025
Setup Social media (Instagram & TikTok)	15 December 2025
Influencer collaboration & teaser campaigns	1 January 2026
Boutique setup & visual merchandising	10 January 2026
Soft opening of boutique of Angguné Atelier boutique	15 January 2026
Official business launch & start retail business	1 February 2026
Monitor sales & customer feedback	10 February 2026
Improve designs & plan next collections	20 February 2026

10. Appendices

Here is example of our product

