



اَبُو سَيِّدِي تِكْنُوْلُوْجِي مَارَا
UNIVERSITI
TEKNOLOGI
MARA

ENT300
FUNDAMENTALS OF ENTREPRENEURSHIP

BUSINESS PLAN



PANSEY RESTAURANT

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EXECUTIVE SUMMARY

In Masai, Pansey Restaurant is a new fast food establishment. The menu will feature a range of extra-large burgers created from scratch with locally sourced beef, chicken and vegetables. The fast food business will be situated at a major intersection in a busy Jalan Serangkai neighborhood. The Pansey Restaurant will be designed to be comfortable and convenient for all Masai residents. Residents of the town will make up the population, and they will come from a variety of backgrounds and income levels. It will be family-friendly, trendy, and feature a seating area with a variety of seating options. For customers who want to take their food and drinks to go, Pansey Restaurant will have a drive-thru service. Pansey Restaurant will target all residents living in and around Masai. It will appeal to students, families, retirees, white collar, blue collar, and government employees. Because the food is moderately priced compared to other fast food establishments, all income levels will be able to enjoy the delicious offerings of Pansey Restaurant. Pansey Restaurant is owned and operated by best friends. The four friends have dreamed of opening up their own business for the past five years and have worked and studied strategy in order to ensure a thriving and sustainable fast food operation. We will manage the kitchen operations of Pansey Restaurant. We will train and oversee the cooks, manage inventory, place food and drink orders, deal with the local food vendors, and ensure the highest customer satisfaction with the food. We also will oversee all administrative, accounting, and tax obligations for the business. He will train the cashiers on proper cash handling and customer service. We ensure that the highest level of customer service is being met daily and for every customer who walks in the door and goes through the drive-thru.

Purpose of Preparing Business Plan

- 1) Opportunity for the entrepreneur to objectively, practically, and critically evaluate the business venture.
- 2) To research and assess the viability of a firm.
- 3) To persuade venture capitalists, investors, and bankers to invest in the venture and provide support.
- 4) A company plan can also serve as a guide for day-to-day operations.
- 5) To be able to more effectively distribute business resources.

Business Background

Business Main Activity	
Main Activity	<p>The main activity is selling burgers near shop houses, on the street, restaurants and stadiums. Pansey Restaurant have placed the utmost emphasis on taste.</p> <p>In order to offer a fresh eating burger experience straight out of the kitchen, we also adopted an after order method that entails the preparation of our products after receiving the order.</p> <p>There are lists of the ingredients that buyers can choose to fulfill their appetite.</p> <ul style="list-style-type: none">• Regular bun• Sesame Seed bun• Cheddar cheese• Lettuce• Tomato• Cucumber• Onion• Pickles• Spicy mayo• Hot pepper• Chili sauce• Bbq sauce• Mayonnaise

CHAPTER 2.0 : ADMINISTRATION PLAN

2.1 INTRODUCTION TO THE ORGANIZATION

VISION

To spread the power of taste.

MISSION

To be the first choice of society when talking about the most delicious and affordable burger.

MOTTO

“ONE IS NEVER ENOUGH”

OBJECTIVE

- To sell a high quality burger.
- To open more job opportunities and help their economy.
- To give a chance for every level of community to taste our delicious burger.

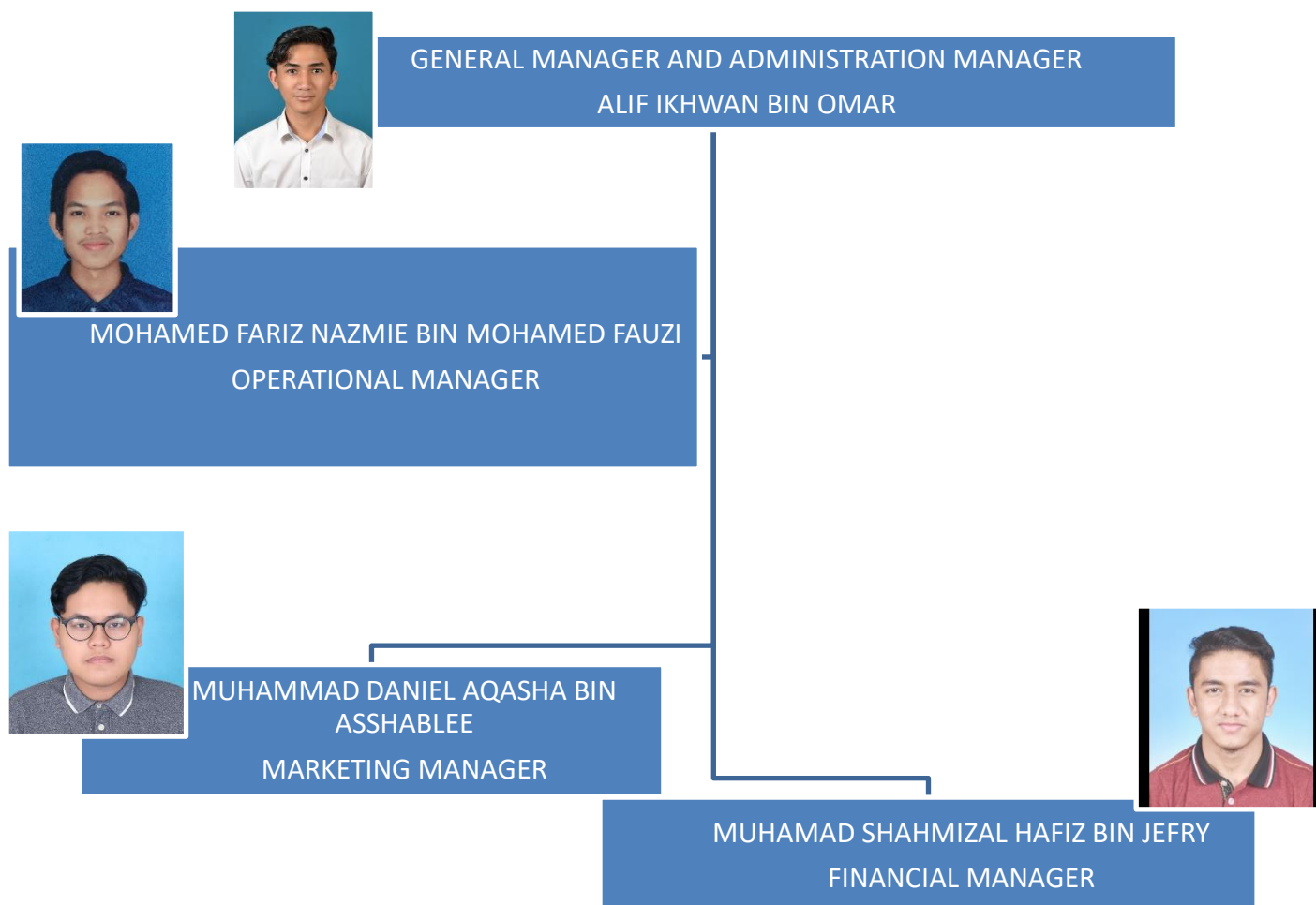
SHORT TERM GOALS

- To be one of the most popular burgers in town.
- Open more than one franchise in the area or outside Masai.

LONG TERM GOALS

- To be one of the successful local burger franchises in Malaysia.
- To open more franchises inside and outside the country.

2.2 ORGANIZATION CHART



2.3 ADMINISTRATION PERSONNEL

Table 1 : List of Administration Personnel

Position	No. of personnels
General Manager	1
Administration Manager	1
Marketing Manager	1
Operation Manager	1
Financial Manager	1

Table 2 : Schedule of Tasks and Responsibilities

Position	Task and responsibilities
General Manager	<ul style="list-style-type: none"> ❖ Responsible for leading the organization toward its vision, purpose, and goals ❖ To plan, organize, lead, and control a company's, region's, operating unit's, or division's daily operations. ❖ Acts as a decision maker and collaborates to gather ideas for improving the business. ❖ Observe activities to ensure that everything is going according to plan.
Administration Manager	<ul style="list-style-type: none"> ❖ Responsible for the overall personnel administration strategy. ❖ To ensure that all ingredients are healthy and in good condition. ❖ To ensure that the management system is run in a systematic manner. ❖ Managing and controlling the salaries of employees. ❖ To discuss the stall's tasks and job description.
Marketing Manager	<ul style="list-style-type: none"> ❖ Responsible for developing marketing tactics that maximize profits. ❖ Analyzing the marketing's shares, aims, and size. ❖ Examining other rivals' products and services.
Operation Manager	<ul style="list-style-type: none"> ❖ Control all the technical side of the business operation ❖ Analyze customer's need and feedback ❖ Provide service for customers
Financial Manager	<ul style="list-style-type: none"> ❖ Responsible in charge of the cash flow ❖ Planning of business budget ❖ Supervising and handling financial report, investments portfolios, accounting and financial analysis for an organization ❖ To control the financial statement and profit or loss of business ❖ Provide service for customers

Table 3 : Schedule of Remuneration

POSITION	NO.	MONTHLY SALARY (RM) (A)	EPF (RM) (B)	SOCSSO (RM) (C)	TOTAL AMOUNT (RM) (A+B+C)
General Manager	1	RM1705.85	RM 260	RM 34.15	RM2000
Administration Manager	1	RM1448.25	RM 144	RM 7.75	RM1600
Marketing Manager	1	RM1448.25	RM 144	RM 7.75	RM1600
Operation Manager	1	RM1448.25	RM 144	RM 7.75	RM1600
Financial Manager	1	RM1448.25	RM 144	RM 7.75	RM1600
TOTAL	5				RM 8400

2.4 OFFICE EQUIPMENT & SUPPLIES

Table 4 : List of Office Equipment & Supplies

TYPE	PRICE/UNIT (RM)	QUANTITY	TOTAL AMOUNT (RM)
EQUIPMENT			
Computer	1500	2	3000.00
Landline Telephone	45	2	90.00
Printer	439.00	1	439.00
Air Condition (1.5hp)	1599	1	1599
Fan	129.50	1	129.50

Total			RM 5257.50
SUPPLIES			
A4 Paper	50.00	1 box	50.00
Pen / Box	13.50	1 box	13.50
Arch File	3.90	10	39.00
Printer Ink	40.00	10	400.00
Calculator	30.00	2	60.00
Total			RM 562.50

2.5 OFFICE FURNITURE & FITTINGS

Table 5 : List of Office Furniture & Fittings

TYPE	PRICE/UNIT (RM)	QUANTITY	TOTAL AMOUNT (RM)
Chair	30.00	4	120.00
Kitchen Cabinet	289.00	1	289.00
Curtain Rod	50.00	4	200.00
Curtain	40.00	4	160.00
Sofa	1000.00	2	2000.00
Meeting Table	379.00	1	379.00
Wooden Book Shelf	29.00	3	87.00
Reception Counter	296.00	1	296.00
Table & Office Chair	1866.67	1	1866.67
Total			RM 5397.67

2.6 ADMINISTRATIVE BUDGET

Table 6 : Administration Budget

ITEMS	FIXED ASSETS (RM)	MONTHLY EXPENSES (RM)	OTHER EXPENSES (RM)
Fixed Assets			
Office Equipment	5257.50		
Furniture & Fittings	5397.67		
Renovation	2400		
Working Capital			
Rent		1500	
Utilities		1000	
Salaries, EPF & SOCSO		8400	
Pre-Operations			
Deposit (rent, utilities ,etc)			3000
Business Registration & License			1000
Insurance & Road Tax for Vehicle			800
Other Expenditure			1000
TOTAL	RM 32,755		

CHAPTER 3.0 : MARKETING PLAN

3.1 MARKETING OBJECTIVES

Pansey Restaurant objectives are as follows :

- To obtain popularity among the people who live in Taman Bukit Dahlia.
- To gain the trust of people in Taman Bukit Dahlia that our burger is one of the best burgers in town.
- To sell more burgers per day until we reach or past our target.
- To attract people outside Taman Bukit Dahlia to buy burgers from our stall.
- To make our product and slogan memorable and become the first thing people think about burgers.

3.2 SERVICE DESCRIPTION

Pansey Restaurant is a food stall which serves various types of burgers for customers. Customers nowadays prefer to custom their own recipe for the burger.

3.3 TARGET MARKET

Segmenting Market

The activity of grouping or segmenting a market of potential consumers based on numerous characteristics is known as market segmentation. Consumers who have similar responses to marketing strategies and share traits such as similar interests, needs, or location make up the segments. Its goal is to ensure that businesses can divide their customers into groups in order to more effectively market their product or service.

- Geographic segmentation
- Demographic segmentation
- Psychographic segmentation

Geographic Segmentation

Geographic segmentation divides your audience into groups based on where they live or work. This can be accomplished in a variety of methods, including grouping clients by nation of residence, or smaller geographical divisions, such as area, city, and postal code.

Jalan Serangkai, Taman Bukit Dahlia, 81750 Pasir Gudang, Johor, had been selected as our stall location. It can be assumed as a town area. Our stall location is very strategic because the population in Taman Bukit Dahlia is higher than other places. Besides, the residents in Taman Bukit Dahlia mostly are university students. Our location is also near to the shops area such as banks and pharmacies.

Demographic Segmentation

Demographic segmentation is a market segmentation technique in which a company's target market is divided into segments based on demographic factors such as age, gender, education, income, and so on. It assists businesses in better understanding their clients so that their demands can be met more efficiently.

Our stall offers food for all ages and gender, but our targeted customers among the students. Students in Taman Bukit Dahlia can buy our burgers because of our affordable price and the taste of the burgers.

Psychographic Segmentation

Psychographic segmentation is a market research technique that divides customers into groups based on psychological factors such as personality, lifestyle, social status, hobbies, beliefs, and attitudes. Marketers use these traits to develop and target their products and marketing messages to specific audience segments. Both demographics and psycho-graphics are important components in creating effective marketing strategies and buyer personas. In Taman Bukit Dahlia, the majority of the population is teenagers and high-schools student who tend to prefer affordable food for options as sandwiches.

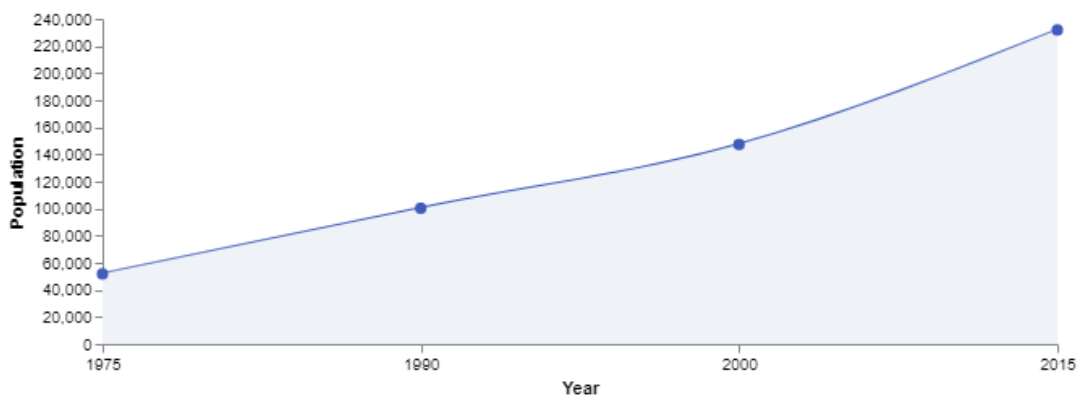
3.4 MARKET TREND & MARKET SIZE

Market Trend

Demand is predicted to rise as the population ages and life expectancies rise. If the population in certain areas is increasing, the demand for food will increase. Most of people tend to find food that is fast to make and easy to eat just like burgers. The people who live in this area are mostly students, worker and big family. So a burger may be one of the popular choices when talking about delicious and fast food.

Market Size

The data below consists of Pasir Gudang's population.



Data	1975	1990	2000	2015
Population	51,756	100,199	147,309	231,832
Population Density	259.7 / km ²	502.8 / km ²	739.1 / km ²	1,163 / km ²

Age	Male	Female	Total
Under 5	11,001	9,908	20,910
5-9	11,584	10,272	21,856
10-14	12,014	10,500	22,514
15-19	10,290	9,009	19,299
20-24	14,622	11,834	26,456
25-29	15,400	12,269	27,669
30-34	11,713	9,411	21,125
35-39	9,888	8,416	18,304
40-44	8,301	7,422	15,723
45-49	6,954	5,845	12,800
50-54	4,995	4,504	9,499
55-59	3,288	2,977	6,266
60-64	2,438	2,177	4,616
65-69	1,444	1,284	2,729
70-74	1,072	1,001	2,074

Population x Average Price = Market Size $3,230,440 \times 5.50$

= 17,767,420 (Market Size)

Our sales forecast is 3% from market size $17,767,420 \times 3\% = 533,023$ (per year)

From sales forecasting we would be able to generate how many customers per year. Our product price is RM 6.00 per item.

$533,023/6 = 88837$ customers per year

$88,837/12 = 7403$ customers per month (RM 44,418.50 per month).

$7403/26 = 285$ customers per day (RM1,710.00 per day)

3.5 COMPETITION - STRENGTH & WEAKNESS OF COMPETITORS

COMPETITORS	STRENGTH	WEAKNESS
Subway	Reasonable price and quality ingredients	Place is not strategic
McDonald's	Established business	High price

3.6 MARKET SHARE

Market share before the entrance of Pansey Restaurant :

COMPETITORS	MARKET SHARE (%)	TOTAL MARKET SHARE (RM)
McDonald's	53	5,152,551.80
Subway	47	4,619,529.20
Total	100	17,767,420

Market share after the entrance of Pansey Restaurant :

COMPETITORS	MARKET SHARE BEFORE ENTRANCE (%)	MARKET LOSS (%)	MARKET SHARE AFTER ENTRANCE (%)	TOTAL MARKET SHARE (RM)
McDonald's	53	1	51	4,974,877.60
Subway	47	1	46	4,441,855
Pansey	0	0	3	535,022.60
Total	100	10	100	17,767,420

3.7 SALES FORECAST

Sales Forecast for Year :

MONTH	SALES FORECAST (RM)
January	31,860
February	36,760
March	38,560
April	42,160
May	44,260
June	42,260
July	45,660
August	47,060
September	48,460
October	48,460
November	51,860
December	55,663
Total	535,023

Sales Forecast by Year :

YEAR	PERCENTAGE INCREASE (%)	SALES FORECAST (RM)
1	-	535,023
2	15	615,277
3	25	668,779

3.8 MARKETING STRATEGY

Service Strategy

Name	Pansey Restaurant Ent.
Service quality	-We offer the best quality that we can give to our customers to ensure that they have been given the best service from us and hope they will be returned back to repeat our tasty sandwich.
Service package	Burger + Beverage = RM 10.00 Burger = RM 8.00
Service differentiation	-We will be selling the best sandwich that our customers ever had to take their hearts in choosing burgers for them to eat. We will make sure that our customers will repeat to buy our tasty burgers. -In order to increase sales and increase our earnings, we intend to expand our company to other sites. Additionally, we want to franchise our company in the future in other regions or states where there is a significant need.
After sales service	Follow-ups -To make improvements, we will get customers feedback on the level of service.

Pricing Strategy

Pricing plan will be depending on the competition's approach. We will give the best pricing from our rivals that is neither too low nor too expensive.

The table below compares the costs of **Pansey Sandwich** with various rivals.

Competitors	Price (RM)
Subway	14.00
McDonald's	16.00
Pansey Restaurant	8.00

Place/Distribution Strategy

Our consumers receive direct service from us. This is due to our goal to keep our services of the highest quality. Our company placement is highly important because our shop is close to residential regions, making it easy for people to visit. In addition, we will provide home delivery services, which will make things a lot easier and more pleasant for our consumers.

Promotion Strategy

One of our marketing tactics is advertising, so we purchased a signboard, handed out flyers, and hung a banner. This strategy is employed to bring in more clients from other cities and make sure that our business is well-known. In addition, we use social media in our promotion strategy. One of the easiest ways to reach the client is through this method. By leveraging cutting-edge technologies, we may successfully expand our business. Our sandwiches will be advertised on Facebook and Instagram.

3.9 MARKETING BUDGET

ITEMS		PRICE	
Signboard		RM 242.00/pcs	
Flyers		RM 142.90/500pcs	
Banner/Bunting		RM 19.50/pcs	
Paid Reviews		RM 20 / day	
ITEMS	FIXED ASSETS (RM)	MONTHLY EXPENSES (RM)	OTHER EXPENSES (RM)
FIXED ASSETS			
Mobile phone	2100.00		
Signboard	680.00		
WORKING CAPITAL			
Utilities		500.00	
Salaries		1448.25	
(EPF & SOCSO)		151.75	
OTHER EXPENDITURE			
Business card (4 boxes of 100 pcs)			204.00
License for signboard (per year)			750.00
Grand Opening			1,200.00
TOTAL	2780.00	2090.00	2154.00

CHAPTER 4.0 : OPERATION PLAN

4.1 Operations Objectives

One of the most important functions of a company organization is operation. Operational management is crucial to ensure that the organization can manufacture items or execute services in accordance with the customer's criteria, quality, and timescale. Furthermore, operations management may be described as the process of developing business input into output in the form of a product or service. Thus, operational objectives should be attainable and specific in order to offer clear guidance for our company's day-to-day activities. Setting operational objectives that all staff understand and accept can be challenging since they may have different priorities and values. As a result, it's vital to involve employees in goal-setting and to explain them as clearly as possible. Following the formulation of appropriate operational objectives for each department, business strategies to accomplish those objectives may be devised.

The objectives include:

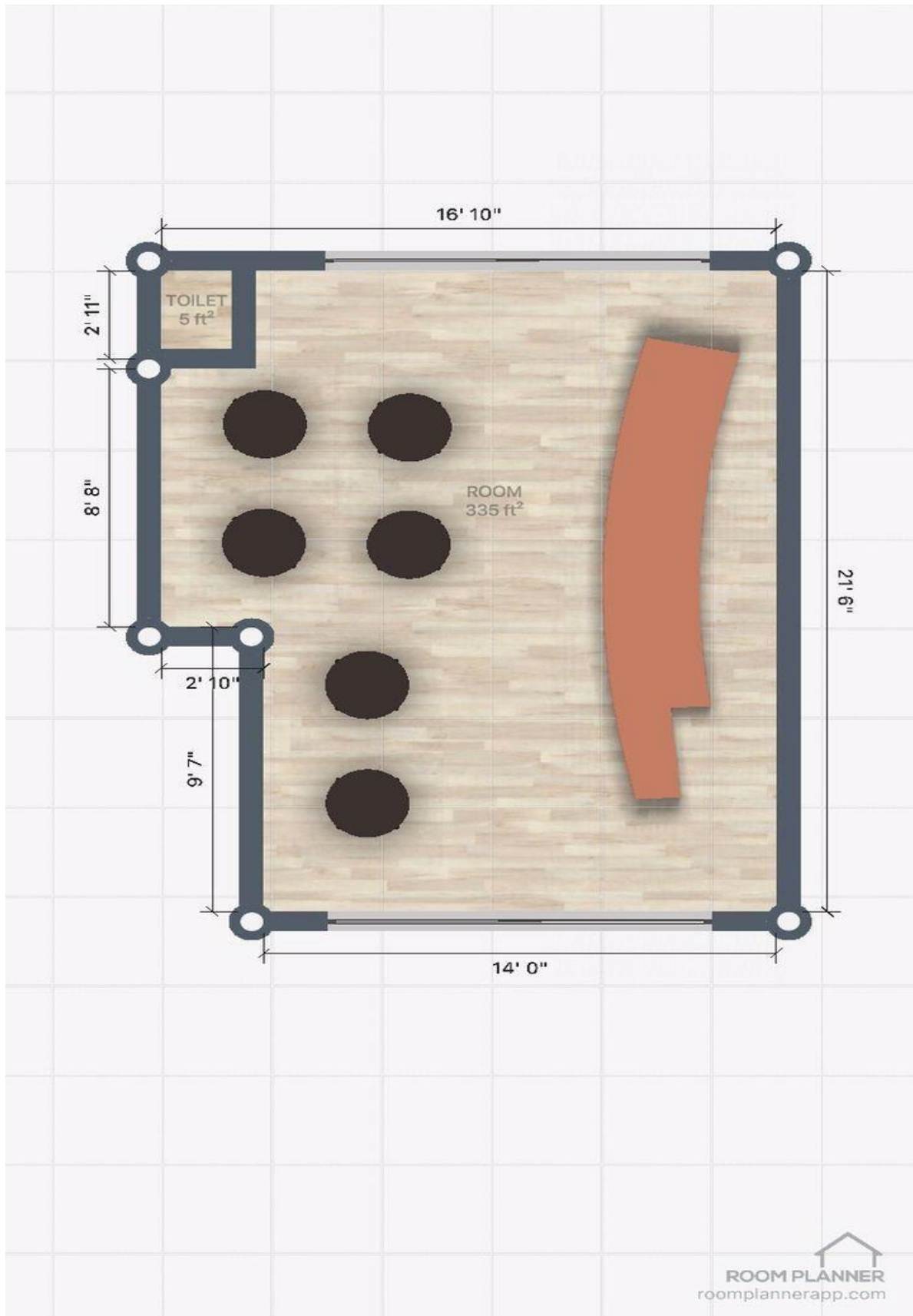
- To ensure that all tasks are completed in a timely and cost-effective way by 80 percent by 2026.
- To guarantee that the organization's procedures adhere to high legal standards.
- To develop the best strategic and operational goals in order to remain competitive in the market for the next few years.
- To efficiently generate financial data in order to maximize profitability.
- To efficiently manage corporate budgets and projections by boosting revenues and decreasing costs.
- To efficiently recruit, train, and oversee employees in order to achieve the maximum level of performance possible.
- To give clients with high-quality services.




If a management fails to accomplish its objectives and prepare for fundamental changes, it may lose significant lead time and momentum in dealing with them when they come. A lack of direction in a corporation causes morale issues since the future is unclear, unpredictable, and out of control for the employees. These bleak findings can only be taken as a threat to employment, which has a negative impact on productivity. This is why strategic planning is essential in business.

4.2 Process Planning

- Customers make their order to the worker.
- Customer pay the order at counter.
- The worker is preparing the customer's order.
- Customers wait at different place until their order is done.
- The order is finally ready, and customer can enjoy their meal.

4.3 Operations Layout



Partition	Description
<p data-bbox="204 271 395 309">Dining table</p> 	<p data-bbox="810 309 1295 383">Table for customers to enjoy their meals.</p>
<p data-bbox="204 696 300 734">Toilet</p> 	<p data-bbox="810 734 1385 846">The toilets are free to use for customers anytime they want to use during business hours.</p>
<p data-bbox="204 1167 331 1205">Kitchen</p> 	<p data-bbox="810 1205 1375 1279">Kitchen is for the worker to prepare the order that the customers have ordered.</p>

Cashier counter



Cashier counter is the place for customers to pay for the meals they have ordered.

4.4 Capacity Planning

Information	Calculation
Total workdays	27 days
Number of customers in a month	7500
Daily customer	311
BOM cost per person	$37015/7500 = \text{RM } 5$
No. of population in location selected (Bandar Baru Uda, Johor)	312,437
Sales forecast monthly	$\text{RM}6.00 \times 7500 = \text{RM } 45,000$
Sales forecast yearly	$\text{RM } 45,000 \times 12 \text{ Month} = \text{RM } 540,000$
Market size	$312,437 \times \text{RM}6.00 \times 3\% = \text{RM}56,238.66$

4.5 Material Planning

Bill of Material

Table below showed burger items for a month

Material	Quantity	Safety stock	Total material requirement	Price/unit (RM)	Total price (RM)
Roti Semua Jenis (pek)10pcs	1195	5	1200	4	4800
Daging (Slice) (pek) 6pcs	980	20	1000	6	6200
Ayam (Slice) (pek) 6pcs	980	20	1000	6	6200
Keju (pek) 5pcs	1050	10	1060	5	5300
Telur (sepapan) 30pcs	238	2	240	15	3600
Timun (kg)	20	3	23	8.50	195.50
Lobak (kg)	20	3	23	6	138
Lettuce (kg)	20	3	23	3	69
Jalapeno (kg)	20	3	23	8	184
Jeruk (kg)	20	3	23	12	46
Olives (kg)	20	3	23	12	46
Bawang Holland (kg)	20	3	23	4.50	103.50
Sos cili (pek)	13	3	16	11	143
Sos tomato (pek)	10	3	13	11.50	149.50
Sos lada hitam (pek)	13	2	15	6.90	103.5
Mayonis (pek)	13	2	15	9.50	142.50
Mustard (pek)	13	2	15	10	150
Thousand Island (pek)	13	2	15	13	169

Total	RM 27,739.50
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Supplier Of Burger Items

No.	Items	Supplies
1	Roti Semua Jenis (pek)10pcs	Daina Bakehouse
2	Daging (Slice) (pek)6pcs	HS NADA
3	Ayam (Slice) (pek) 6pcs	HS NADA
4	Keju (pek) 5pcs	CHEESE, JB
5	Telur (sepapan)30pcs	Menjual Dan Pemborong Telur Ayam Wong Brothers
6	Timun (kg)	NBS Grocery
7	Lobak (kg)	NBS Grocery
8	Lettuce (kg)	NBS Grocery
9	Jalapeno (kg)	NBS Grocery
10	Jeruk (kg)	NBS Grocery
11	Olives (kg)	NBS Grocery
12	Bawang Holland (kg)	NBS Grocery
13	Sos cili (pek)	Zamburger Mart
14	Sos tomato (pek)	Zamburger Mart
15	Sos lada hitam (pek)	Zamburger Mart
16	Mayonis (pek)	Zamburger Mart

17	Mustard (pek)	Zamburger Mart
18	Sos Thousand Island (pek)	Zamburger Mart

4.6 Machines and Equipment Planning

Table below show list of machines and equipment

Items	Quantity	Price per unit (RM)	Total cost (RM)
Kitchen cabinet	1	1436	1436
Stove	2	433	866
Salt and pepper grinders	2	13.50	27
Fridge	1	520	520
Spatula set	5	15	75
Bread knife	3	10	30
Speed Oven	3	500	1500
Apron	5	4.5	22.5
Cutting board	2	15	30
Plate	30	3	90
Vegetable Slicer	3	6	18
Food wrappers	100	0.70	70
Sauce squeeze dispenser	5	2	10
Cutlery set	50	3.70	185
Dining table set	6	399	2394
Total			7273.5

Supplier of Machines and Equipment

No.	Items	Supplier
1	Kitchen cabinet	CHE SHENG KITCHENWARE SUPPLIES
2	Stove	Shopee
3	Salt and pepper grinders	CHE SHENG KITCHENWARE SUPPLIES
4	Fridge	CHE SHENG KITCHENWARE SUPPLIES
5	Spatula set	CHE SHENG KITCHENWARE SUPPLIES
6	Bread knife	CHE SHENG KITCHENWARE SUPPLIES
7	Speed Oven	Shopee
8	Apron	CHE SHENG KITCHENWARE SUPPLIES
9	Cutting board	CHE SHENG KITCHENWARE SUPPLIES
10	Plate	CHE SHENG KITCHENWARE SUPPLIES
11	Vegetable Slicer	CHE SHENG KITCHENWARE SUPPLIES
12	Food wrappers	CHE SHENG KITCHENWARE SUPPLIES
13	Sauce squeeze dispenser	CHE SHENG KITCHENWARE SUPPLIES
14	Cutlery set	CHE SHENG KITCHENWARE SUPPLIES
15	Dining table set	DURACON TRADING SDN BHD

4.7 MANPOWER PLANNING

No. of Worker Required = $\frac{\text{Planned Rate of Production per day}}{\text{Worker Productive Time per Day}} \times \frac{\text{Production Time / Unit}}{\text{Unit}}$

$$= \frac{27}{6} \times \frac{1}{1}$$

$$= 4.5 = 5 \text{ Worker}$$

4.8 OVERHEAD REQUIREMENT

Table below shows the total of overhead requirement cost.

Fixed Overhead	Cost (RM)
Office Equipment	5100.50
Business Registration & Licenses	5000
Insurance & Road Tax	1800
Variable Overhead	Cost (RM)
Rent	1100
Utilities	980
Salaries, EPF & SOCSO	8400
Promotions	1000
Petrol & Car Maintenance	800
TOTAL	23,280.5

BUSINESS AND OPERATIONS HOURS

SUNDAY	Operation Hours
MONDAY	10am - 11pm
TUESDAY	10am - 11pm
WEDNESDAY	10am - 11pm
THURSDAY	10am - 11pm
FRIDAY	3pm – 11pm
SATURDAY	10am - 11pm

Operation	Rest Hour
Monday to Saturday (except Friday)	1pm - 2pm
Friday	12.30pm - 3pm

LICENSE, PERMITS AND REGULATIONS REQUIRED

Importance of licenses

We must first acquire a legitimate business licence in order to launch a firm in Malaysia. Permits, permissions, registrations, and licences are all crucial. A business licence may be granted by the Pihak Berkuasa Melesen (PBM) based on the kind of enterprise and the location.

Our PANSEY RESTAURANT must comply with some form of licensing before it can lawfully begin functioning, which could be a general license, an industry/sector specific license, or an activity specific license.

List of General licenses required:

1. Company Registration
2. Company and Employees Income Tax Registration
3. Employees Provident Fund
4. Social Security Organization
5. Human Resources Development Fund
6. Business Premise Licenses and Signboard Licenses

For company

1. Certificate of Incorporation (Form 9) – 1 copy.
2. Return of Particulars of Directors, Managers and Secretaries (Form 49) – 1 copy.
3. Photos of your business premise (front and interior of premise).
4. Any one Director's NRIC / Passport as stated in Form 49 – 1 copy.
5. Sample of signboard indicating design and color (if applicable).
6. Photos showing the location of signboard (if applicable)

For Enterprise (Sole-proprietor / Partnership)

1. Certificate of Registration of Business (Form D) – 1 copy.
2. e-SSM Business Profile – 1 copy.
3. Photos of your business premise (front and interior of premise).
4. Copy of any Business owner/Partner's NRIC as stated in Form 49 – 1 copy.
5. Sample of signboard indicating design and color (if applicable).
6. Photos showing the location of the signboard (if applicable).

Activity Specific Licenses

1. Copy of food handling certificate.
2. Copy of Typhoid injection card given by the doctor.
3. List of all employee's names.
4. Photo of grease traps in your establishment.
5. Pest control service agreement contract certificate.
6. Supporting document from the local Fire & Safety department*
7. Copy of fire extinguisher permit/receipt**

OPERATIONS BUDGET

Table below show the operation budget

Item	Fixed Asset (RM)	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Assets Machine Operation Equipment Furniture and fitting	7273.5 5500		
Working Capital Raw Materials Carriage inward and duty		37800 400	
Other expenditures Deposit for rent Deposit for utilities			1100 980
Total		RM 53,053.50	

4.9.4 IMPLEMENTATION SCHEDULE

Table below show our implementation schedule

Activities	Deadlines	Durations
Incorporation of business	Oct - Dec 2022	3 months
Application for permits and licenses	Oct - Dec 2022	3 months
Searching for business premise	Nov - Dec 2022	2 months
Premise renovation	January 2023	1 month
Procurement of equipment and food items	Feb - March 2023	2 months

Recruitment of staffs	Feb 2022	1 month
Installation of equipment	March 2022	1 month

CHAPTER 5.0 : FINANCIAL PLAN

5.1 FINANCIAL OBJECTIVES

Financial planning is another crucial business activity that needs to be taken into account. Something that has to do with accounting, budgeting, economics, finance, and money can be defined as financial. Financial goals may also center on investments and economic stability, but they often center on growing a company's profits or sales. Financial objectives are frequently quantifiable targets that companies may monitor and attain. These goals frequently emphasize long-term success.

All financial information obtained from the marketing, operations, and administration budgets must be included in the financial plan. Following that, a financial budget will be created from all of the information. Financial goals are crucial because they aid in the creation of an improvement strategy for your company. With financial goals, you may keep track of your progress and determine whether you achieved your goals within the allotted period. Determining the total project cost, selecting financing options, such as loans, grants, equity financing, venture capital, guarantee schemes, tax incentives, and many others, are all included in the financial plan. Additionally, pro forma financial projections, such as cash flow, income statement, and balance sheet, are prepared. Financial plans should also be backed up by depreciation schedules for any fixed costs owned as well as amortization schedules for loan and hire purchase repayments.

The objectives of financial plan are:

1. To increase business revenue and bring more sale to the company.
2. To assure complete success in the project's implementation.
3. To boost sales profit margins. The amount made on each sale after expenses are taken into account is referred to as the profit margin.
4. To ensure financial stability.
5. To ensure the earning a return on investment.

Financial objectives are important because they help you make a plan to improve your business. With financial objectives, you can track your progress and see whether you have met your objectives within the time frame you set. Setting financial goals is a crucial component of starting a new business or significantly altering an existing one. These objectives are something to strive for and they affect how a business functions and the choices it makes.

5.2 PROJECT IMPLEMENTATION COST

- Administrative Budget

ADMINISTRATIVE EXPENDITURE	
Fixed Assets	RM
Office Equipment	5,258
Furniture and fitting	5,398
Renovation	2,400
Working Capital	
Rent	1,500
Utilities	1,000
Salaries, EPF & SOCSO	8,400
Other Expenditure	
Other Expenditure	
Pre-Operations	
Deposit (rent, utilities, etc.)	3,000
Business Registration & Licenses	1,000
Insurance & Road Tax for Motor Vehicle	800
Other Expenditure	1,000
TOTAL	29,755

Total administrative budget: RM 29,755

- Marketing Budget

MARKETING EXPENDITURE	
Fixed Assets	RM
Mobile phone	2,100
Signboard	680
Working Capital	
Utilities	500
Salaries	1,448
EPF & SOCSO	152
Other Expenditure	
Other Expenditure	4580
Pre-Operations	
Business card (4 boxes of 100 pcs)	204
License for signboard (per year)	750
Grand Opening	1,200
Other Expenditure	
TOTAL	11,614

Total marketing budget: RM 11,614

- Operation Budget

OPERATIONS EXPENDITURE	
Fixed Assets	RM
Machine	
Operation Equipment	7,274
Furniture and fitting	5,500
Working Capital	
Raw Materials	37,800
Carriage Inward & Duty	400
Salaries, EPF & SOCSO	8,400
Other Expenditure	
Other Expenditure	
Pre-Operations	
Deposit (rent, utilities, etc.)	2,080
Business Registration & Licences	5,000
Insurance & Road Tax for Motor Vehicle	1,800
Other Expenditure	
TOTAL	68,254

Total operation budget: RM 68,254

5.3 SOURCE OF FINANCE

- Overview

A source of finance is where a company gets money to fund its operations, such as administration, marketing, and operations. It is critical for all entrepreneurs, especially beginners, to have a source of finance to support their business. Choosing the appropriate source and mix of finance is a critical challenge for any finance manager.

The sources of generation, ownership, and control of money can be broken down into time periods, as well as the sources of money.

It can be divided into three categories based on a time period, which are:

- Long term (More than 5 years to 10,15 and 20 years)
- Medium term (3-5 years)
- Short term (less than 1 year)

While ownership and control can be divided into:

- Owned (equity, preference, retained earnings, convertible debentures, venture fund)
- Borrowed (financial institutions, commercial banks)

Generation of capital can be classified into:

- Internal sources (retained profit, reduction or controlling of working capital, sale of assets)
- External sources (equity, debt from banks)

• PANSEY RESTAURANT SOURCES OF FINANCE

PANSEY RESTAURANT 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		5,258	5,258			
Furniture and fitting		5,398	2,378		3,020	
Renovation		2,400	0		2,400	
			0			
			0			
Mobile phone		2,100	900		1,200	
Signboard		680	680			
			0			
			0			
Machine			0			
Operation Equipment		7,274	7,274			
Furniture and fitting		5,500	5,500			
			0			
Working Capital	1 months					
Administrative		10,900	7,636		3,264	
Marketing		2,100	0		2,100	
Operations		46,600	43,336		3,264	
Pre-Operations & Other Expenditure		21,414	16,402		5,012	
Contingencies	5%	5,481	5,481			
TOTAL		115,104	94,844	0	20,260	0

5.4 LOAN AMORTIZATION REPAYMENT SCHEDULE

LOAN REPAYMENT SCHEDULE				
Amount		94,844		
Interest Rate		5%		
Duration (yrs)		5		
Method		Baki Tahunan		
<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Payment</i>	<i>Principal Balance</i>
0	-	-		94,844
1	18,969	4,742	23,711	75,875
2	18,969	3,794	22,763	56,906
3	18,969	2,845	21,814	37,938
4	18,969	1,897	20,866	18,969
5	18,969	948	19,917	-
6	0	0	-	-
7	0	0	-	-
8	0	0	-	-
9	0	0	-	-
10	0	0	-	0

5.5 HIRE PURCHASE REPAYMENT SCHEDULE

HIRE-PURCHASE REPAYMENT SCHEDULE				
<i>Amount</i>		0		
<i>Interest Rate</i>		5%		
<i>Duration (yrs)</i>		5		
<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Payment</i>	<i>Principal Balance</i>
0	-	-		-
1	-	-	-	-
2	-	-	-	-
3	-	-	-	-
4	-	-	-	-
5	-	-	-	-
6	-	-	-	-
7	-	-	-	-
8	-	-	-	-
9	-	-	-	-
10	-	-	-	-

5.6 PRO FORMA INCOME STATEMENT

PANSEY RESTAURANT PRO-FORMA INCOME STATEMENT

	Year 1	Year 2	Year 3
Sales	2,006,784	2,429,543	3,227,199
Less: Cost of Sales			
Opening Stock of Finished Goods	0		
Production Cost	561,755	204,745	211,507
less: Ending Stock of Finished Goods	0	0	0
	561,755	204,745	211,507
Gross Profit	1,445,029	2,224,798	3,015,692
Less: Expenditure			
Administrative Expenditure	130,800	130,800	130,800
Marketing Expenditure	25,200	25,200	25,200
Other Expenditure	4,580	4,580	4,580
Business Registration & Licences	6,750		
Insurance & Road Tax for Motor Vehicle	3,800	3,800	3,800
Other Pre-Operations Expenditure	1,000		
Interest on Hire-Purchase	0	0	0
Interest on Loan	4,742	3,794	2,845
Depreciation of Fixed Assets	2,116	2,116	2,116
Total Expenditure	178,988	170,289	169,341
Net Profit Before Tax	1,266,042	2,054,508	2,846,352
Tax	354,492	575,262	796,978
Net Profit After Tax	911,550	1,479,246	2,049,373
Accumulated Net Profit	911,550	2,390,796	4,440,169

5.7 PRO FORMA BALANCE SHEET

PANSEY RESTAURANT PRO-FORMA BALANCE SHEET

	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Land & Building	5,258	5,258	5,258
Furniture and fitting	4,318	3,239	2,159
Renovation	1,920	1,440	960
	0	0	0
	0	0	0
Mobile phone	1,680	1,260	840
Signboard	544	408	272
	0	0	0
	0	0	0
Machine	0	0	0
Operation Equipment	5,819	4,364	2,909
Furniture and fitting	4,400	3,300	2,200
	0	0	0
	23,938	19,268	14,598
Current Assets			
Stock of Raw Materials			
Stock of Finished Goods			
Accounts Receivable	0	0	0
Cash Balance	1,035,163	2,017,271	3,059,907
	1,035,163	2,017,271	3,059,907
Other Assets			
Deposit	5,284	5,284	5,284
TOTAL ASSETS	1,064,385	2,041,824	3,079,789
Owners' Equity			
Capital	20,260	20,260	20,260
Accumulated Profit	911,550	1,885,277	2,918,398
	931,810	1,905,537	2,938,658
Long Term Liabilities			
Loan Balance	75,875	56,906	37,938
Hire-Purchase Balance	0	0	0
	75,875	56,906	37,938
Current Liabilities			
Accounts Payable	56,700	79,380	103,194
TOTAL EQUITY & LIABILITIES	1,064,385	2,041,824	3,079,789

5.8 FINANCIAL ANALYSIS

PANSEY RESTAURANT FINANCIAL PERFORMANCE			
	Year 1	Year 2	Year 3
<u>PROFITABILITY</u>			
Sales	2,006,784	2,107,123	2,212,479
Gross Profit	1,445,029	1,522,689	1,604,230
Profit Before Tax	1,266,042	1,352,399	1,434,890
Profit After Tax	911,550	973,727	1,033,121
Accumulated Profit	911,550	1,885,277	2,918,398
<u>LIQUIDITY</u>			
Total Cash Inflow	2,121,888	2,107,123	2,212,479
Total Cash Outflow	1,086,725	1,125,014	1,169,843
Surplus (Deficit)	1,035,163	982,109	1,042,636
Accumulated Cash	1,035,163	2,017,271	3,059,907
<u>SAFETY</u>			
Owners' Equity	931,810	1,905,537	2,938,658
Fixed Assets	23,938	19,268	14,598
Current Assets	1,035,163	2,017,271	3,059,907
Long Term Liabilities	75,875	56,906	37,938
Current Liabilities	56,700	79,380	103,194
<u>FINANCIAL RATIOS</u>			
<i>Profitability</i>			
Return on Sales	45%	46%	47%
Return on Equity	98%	51%	35%
Return on Investment	86%	48%	34%
<i>Liquidity</i>			
Current Ratio	18.3	25.4	29.7
Quick Ratio (Acid Test)	18.3	25.4	29.7
<i>Safety</i>			
Debt to Equity Ratio	0.1	0.1	0.0
<u>BREAK-EVEN ANALYSIS</u>			
Break-Even Point (Sales)	245,323	233,191	231,077
Break-Even Point (%)	12%	11%	10%

CHAPTER 6.0 : BUSINESS MODEL CANVA

BUSINESS MODEL CANVA

KEY PARTNERS



- Suppliers
- Delivery Supplies

KEY ACTIVITIES



- Manage website/ online and offline orders
- Marketing/ promotion of products.

KEY RESOURCES



- High-quality and hygiene place, kitchen
- Business knowledge
- Cooking utilities
- Transport

VALUE PROPOSITIONS



- Fast food
- High-quality services
- Inexpensive food

CUSTOMER RELATIONSHIP



- Customers' feedback
- Product advertising

CUSTOMER SEGMENTS



- Kids
- Youngsters
- Adults
- Elders

CHANNELS



- The product is promoted through social media which is:
- Facebook
 - Instagram
 - Twitter
 - TikTok

Startup

COST STRUCTURE



- Equipment to proceed with the cooking, and dine in place.
- Stores
- Raw materials

REVENUE STREAMS



- Primary source. Meal sales
- Cash, debit and online orders

CHAPTER 7.0 : CONCLUSION

We all came to the conclusion that choosing to open a food business by selling burgers would be the best course of action for us after carefully considering the business opportunities and the surrounding area. We have a great deal of faith that Pansey Restaurant will be well-liked and well-known in the neighborhood. Additionally, we genuinely want to help consumers who require our product or have a specific need so they may choose our food because of the quality and flavor of the food. Apart from that, we think Pansey Restaurant will make a lot of money to cover all the costs. Aside from that, we are sure we can accomplish all of our goals, including expanding sales in the future.

From this task that was given to us, we can say that it gives a lot of knowledge in terms of business study and may contribute ideas to us to start our business later in the future. Pansey Restaurant is undoubtedly a crucial and effective project that will allow us to provide the community with the greatest services possible. As previously said in our motto, we are "the flavor you never forget" so that customers in need of delectable burgers can try our product and potentially return to purchase it in the future. With the other competitors around the area, we are sure that our burger will come out to outshine the others because we can promise to the customer that we will not disappoint them. And last, finishing this ENT300 business plan has provided us the ideal opportunity to learn how to start our own firm. As a result, ENT300 is crucial for us because it will inform and inspire us to launch a new business so that we can survive in the future.

Name	Position	Capital Contribution(RM)	Percentage Contribution (%)
ALIF IKHWAN BIN OMAR	Administrative Manager	3264	27.45
MUHAMMAD DANIEL AQASHA BIN ASSHABLEE	Marketing Manager	2100	27.45
MOHAMED FARIZ NAZMIE BIN MOHAMED FAUZI	Operations Manager	3264	17.66
MUHAMAD SHAHMIZAL HAFIZ BIN JEFRY	Financial Manager	3264	27.45
TOTAL		11892	100

4. Profit and loss

The partners shall share equally in the partnership's net profits and share equally in the partnership's net losses. Each partner shall have a separate income account. Each partner's individual income account will be charged or credited with any partnership profits and losses. Losses are applied to a partner's capital account if they have no credit balance in their income amount.

5. Salaries and Withdrawals

For services provided to the partnership, partners are entitled to any compensation. A credit balance in each partner's income account may be withdrawn on occasion.

6. Interest

No interest shall be paid on the capital contributions made at the partnership's inception or on any capital contributions made in the future.

7. Management Duties and Restrictions

Each partner must spend their entire time running the partnership business, and all partners must have equal management rights. Neither partner may borrow or lend money on behalf of the partnership, make, deliver, or accept any commercial paper, execute a mortgage, security agreement, bond, or lease, buy or contract to buy, sell or contract to sell any property for or of the partnership other than the types of property bought and sold in the normal course of its business, or execute any other documents without the other partner's consent.

8. Banking

All partnership funds must be deposited in the selected checking account or accounts, in the name of the partnership. Any withdrawals from there must be made with cheques that are signed by both partners.

(c) the Birthday of the Ruler or the Yang di-Pertua Negeri, as the case may be, of the State in which the employee wholly or mainly works under his contract of service, or the Federal Territory Day, if the employee wholly or mainly works in the Federal Territory; and

(d) the Workers' Day:

Provided that if any of the said ten gazetted public holidays falls on a rest day the working day following immediately thereafter shall be a paid holiday in substitution.

3. Annual leave

An employee shall be entitled to paid annual leave of--

(a) eight days for every twelve months of continuous service with the same employer if he has been employed by that employer for a period of less than two years;

(b) twelve days for every twelve months of continuous service with the same employer if he has been employed by that employer for a period of two years or more but less than five years; and

(c) sixteen days for every twelve months of continuous service with the same employer if he has been employed by that employer for a period of five years or more, and if he has not completed twelve months of continuous service with the same employer during the year in which his contract of service terminates, his entitlement to paid annual leave shall be in direct proportion to the number of completed months of service:

4. Sick leave

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

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

(b) if no such medical practitioner is appointed or, if having regard to the nature or circumstances of the illness, the services of the medical practitioner so appointed are not obtainable within a reasonable time or distance, by any other registered medical practitioner or by a medical officer, be entitled to paid sick leave, --

(aa) where no hospitalization is necessary, --

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

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

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

(bb) of sixty days in the aggregate in each calendar year if hospitalization is necessary, as may be certified by such registered medical practitioner or medical officer:

Provided that the total number of days of paid sick leave in a calendar year which an employee is entitled to under this section shall be sixty days in the aggregate;

An employee shall also be entitled to paid sick leave under paragraphs (aa) and (bb) of subsection (1) after examination by a dental surgeon as defined in the Dental Act 1971: 5).

5. Maternity leave

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

6. Overtime

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

Any other terms and conditions are:

1. Paternity Leave

Male employees are eligible for 2 working days leave for the birth of their own child up to 5 surviving children.

2. Marriage Leave

Employees are entitled for 5 days leave for first legal marriage per employment.

3. Compassionate Leave

Every employee is entitled for 3 consecutive working days on the death of their immediate family member.

4. Bonus

The bonus will be granted to employees at a rate of 30 % of the monthly salaries depending on the company's performance.

5. The Annual Increment

Employees will be paid with an annual increment based on the individual performance at a rate of 5% to 30% per annum. Those who fail to achieve the performance standard will not be granted with an annual increment.

→ Social Security Organization (SOCSO)

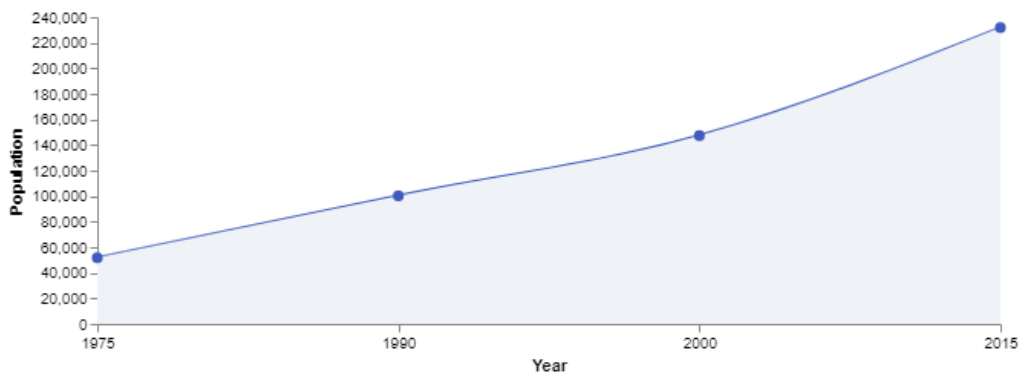
The main function of SOCSO is to provide social security protection to employees and their dependents through the Employment Injury Scheme and the Invalidity Scheme. The Employment Injury Scheme provides protection to employees against occupational injuries including occupational diseases and commuting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

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

→ Employer Provident Fund (EPF)

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

b) Market Analysis/ Statistical Data

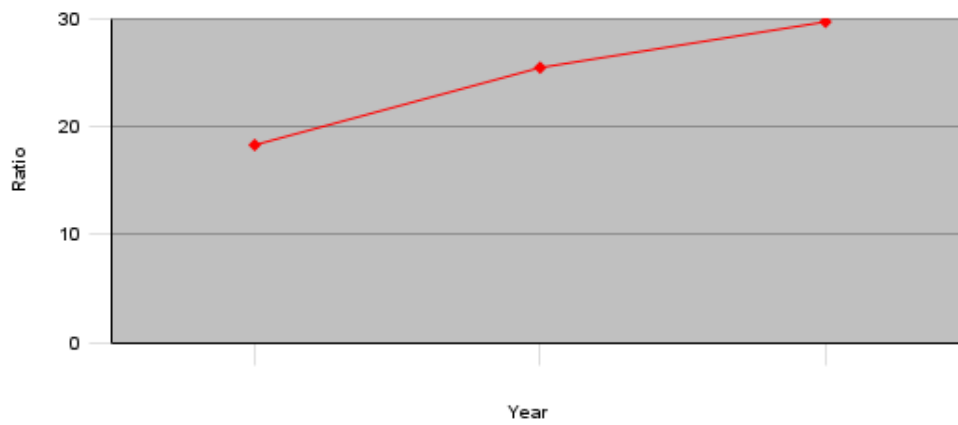


Data	1975	1990	2000	2015
Population	51,756	100,199	147,309	231,832
Population Density	259.7 / km ²	502.8 / km ²	739.1 / km ²	1,163 / km ²

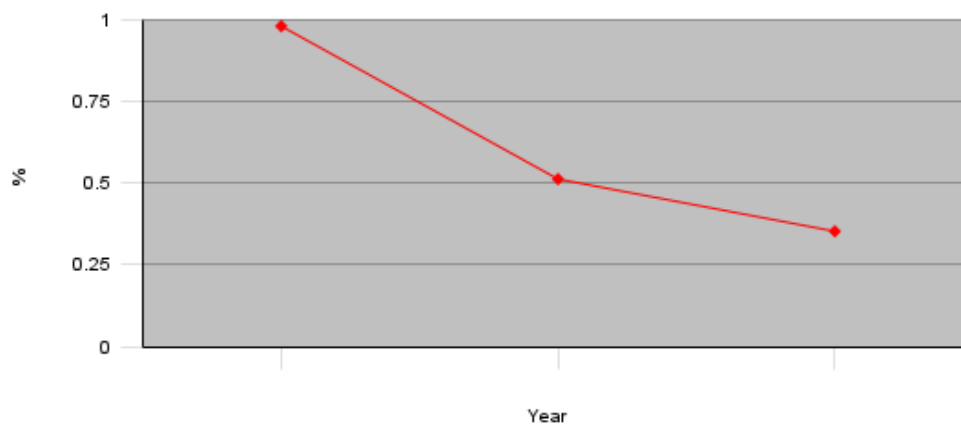
Age	Male	Female	Total
Under 5	11,001	9,908	20,910
5-9	11,584	10,272	21,856
10-14	12,014	10,500	22,514
15-19	10,290	9,009	19,299
20-24	14,622	11,834	26,456
25-29	15,400	12,269	27,669
30-34	11,713	9,411	21,125
35-39	9,888	8,416	18,304
40-44	8,301	7,422	15,723
45-49	6,954	5,845	12,800
50-54	4,995	4,504	9,499
55-59	3,288	2,977	6,266
60-64	2,438	2,177	4,616
65-69	1,444	1,284	2,729
70-74	1,072	1,001	2,074

c) Financial Graph

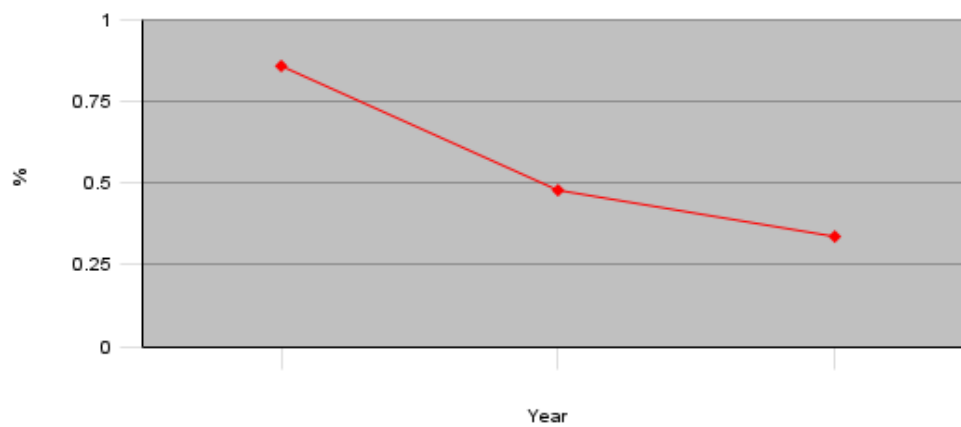
Current Ratio



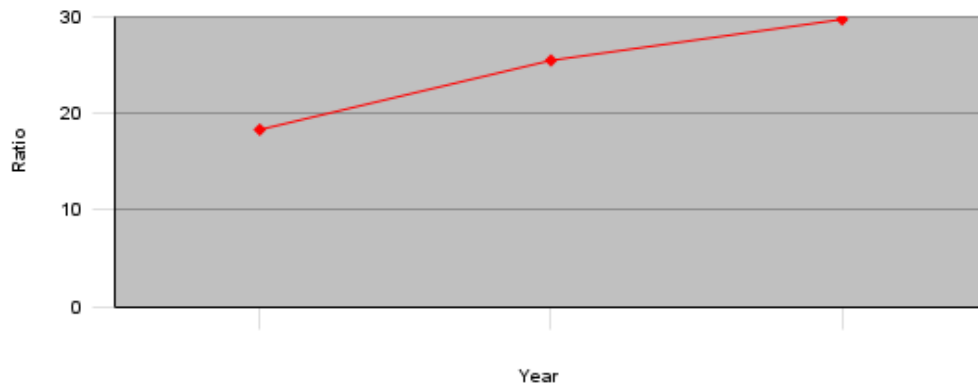
Return on Equity



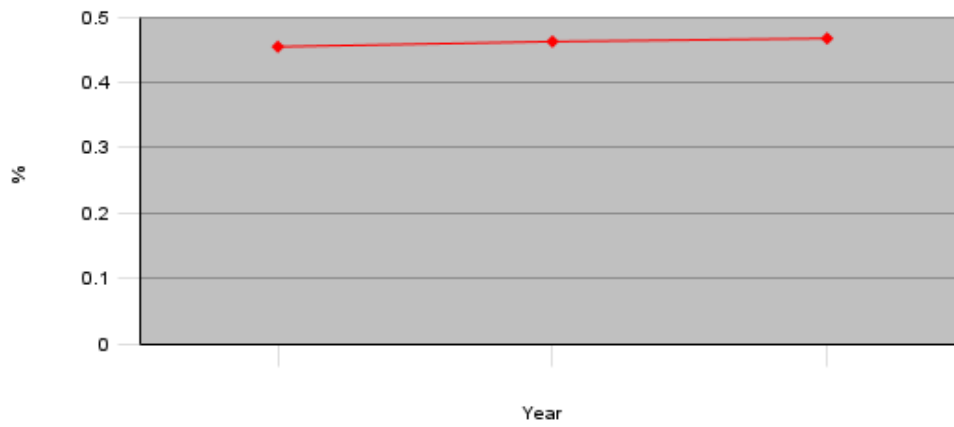
Return on Investment



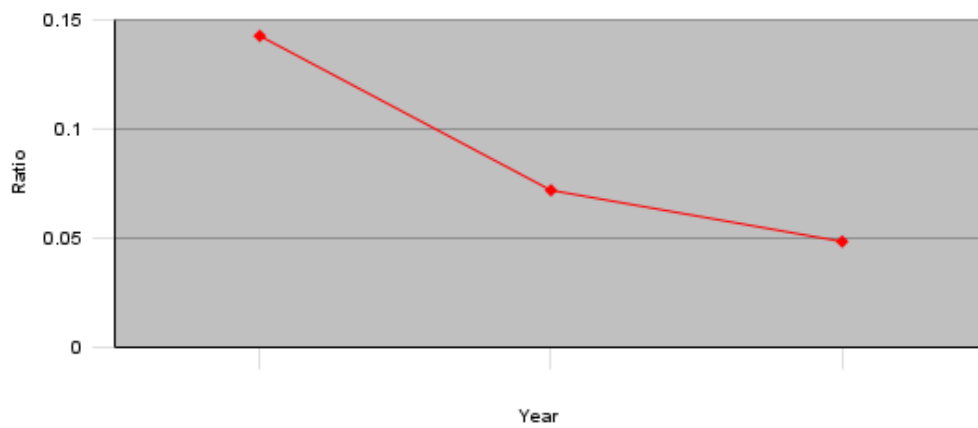
Quick Ratio (Acid-Test)



Return on Sales



Debt to Equity Ratio



d) Excel Link

https://docs.google.com/spreadsheets/d/1Fa4I2-o0k1u7XQRQy8Bm7k9Ue4_NlqMW/edit?usp=sharing&oid=106372358376638219990&rtpof=true&sd=true