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EXECUTIVE SUMMARY

GENKI Ice Cream Sdn. Bhd is a manufacturer company that make a healthy concept product, which is a product called “Fruit Ice Cream” that is healthy and nutritious for consumers, which is suitable for person who trying to be on track of their calorie and maintaining diet by consuming a healthy dessert which is less worry to the consumer. Our primary strategy and aim is to provide a product that is affordable and healthy to consumers. Our objective in our company is to be successful and become expandable business in future, and also trying to achieve a huge networking in future. We always looking forward to our consumer satisfaction towards our products. Since our company is listed as a new company in the market, so there will be many aspects that we need to consider in order to make sure that our company can compete with other manufacturing company and fulfill the consumers need as there are many involvements in business industry, especially those who involve in food and beverages industry. The product that we offered is ice cream, which is our main product manufacturing and might be add another product in future, depending on the business stability. Nowadays, there are many problem that the consumer faced, especially when they complaint about some ice cream use artificial stabilizers, which harm to human body. We see this as research and development product on how to make a product that is healthy and less harm towards our consumer and also flavourful.

Our company is run by four main manager which is General Manager, Marketing Manager, Operation Manager and Financial Manager. All of manager is play a vital role in this business and will make sure that this company will be successful and gaining achievements more in the future. From observation, the company are targeting a big scope of customer by achieving a business-to-business deal which makes our product supply larger and will grow in future. Our potential in the market is by targeting the every people that need a good diet and healthy lifestyle. The company also target as many of consumer buy our products and enjoy the products with good feedback. Furthermore, our manufacturing company is located at a very strategic location, which is easy for dealing

and supply for the customers that demand our product. With the power and quality to manufacturing product, we are pretty sure that good feedback and a good interaction from consumers about our products will be popular. Our company project cost is expected around RM 3 million nearly, and we expected 10% - 15% return from our sales. Our company will provide and apply a best product, which based on customer feedback by the texture, flavour, fresh and natural ice cream. The product also will come with 4 types of flavour, which is Strawberry, Mango, Banana, and Apple. The company also believe that supply-demand rate will increase throughout the year and the business will be expanding to another state of Malaysia and might be reach in term of export. The company also hope for success throughout the year and improve much by time to time.

1.0 INTRODUCTION

1.3 Partnership Background

Table 2 Job Description

Business Main Activity	
CORE ACTIVITY	<p>We provide a company that supplies, manufacturing and production of Fruit Ice Cream for selling in any stores, shopping mall, or shop that need our Ice Cream to be sell to people.</p> <p>The product will be supplied to shopping mall, especially Lotus to sell our product to the customer, also targeted shop who need our products to be sell in their stores.</p> <p>The list of our product flavour as below:</p> <ol style="list-style-type: none"> 1) Mango 2) Strawberry 3) Banana 4) Apple
ADMINISTRATION	<p>This task is the responsibility of the administration manager, who will organise the full people administration strategy. Develops and oversees departmental objectives, due dates, and projects. creates and puts into effect policies and procedures to enhance the department's operations and functionality. The observation and acquisition of required office and management department.</p>

<p>MARKETING</p>	<p>Marketing managers are responsible for developing marketing strategies that maximize profit. To pull out customer, engage a networking and deals towards another company for business production become mass and improving for supplying.</p>
<p>OPERATIONAL</p>	<p>Operational managers include themselves in arranging activities to boost employee engagement and motivation, data analysis to determine the cost-benefit ratio, using quality control tests to identify supply chain issues for the organization and developing and observing staff schedules.</p>
<p>FINANCIAL</p>	<p>Financial mostly will be creating reliable financial information and reports. Also, need to create cashflow statements and budgeting. By that also, by providing advice in making financial decisions.</p>

2.0 ADMINISTRATION PLAN

2.1 Introduction To The Organization

VISION

- To serve a simple, delicious, nutritious and healthy ice cream for everyone.
- To grow business around Malaysia and gain networking.
- To improve the product quality from time to time.

MISSION

- To become a growing profit business in every year
- To fulfill the customer's need with high quality with affordable prices
- To create a new project in develop a new product that can attract buyers and customers.
- To engage a lot of networking for supplying product and expanding businesses
- To build a huge business company in future along with maintain quality product and business-to-business deal throughout the year

OBJECTIVES

- To provide the best service to customers by providing a quality product
- Maintaining cash flow
- Attracting and retaining customers in diet
- Reaching and growing an audience through marketing

SHORT TERM GOALS

- The company have huge engagement with another company in developing products
- Able to get into the market in small company as starter
- Gain profit at least 5% for the first year of manufacturing.
- Build engagement with another company for businesses inquiries and supplying chain development.

LONG TERM GOALS

- Building a worldwide networking for product exportation.
- Gain profit which almost every year by 20%
- Making a new project for product development by the suitable customer requirements
- Gain a huge investment from the investor for company long term run

BUSINESS LOGO AND DESCRIPTION

GENKI Ice Cream is our company name. Genki, or “元気” means healthy in Japanese. The name is related since our company are in the concept of healthy eating by our product. GENKI is also related in another meaning as called as “energy” where our company pride is to do it with passion and always improving by solving problems.



Our company logo has meaning, where it is co-related to our principle:

- The blue colour of our logo is shown as “Brave” where the company will never give up in contributing to people for a healthier diet and a better lifestyle
- Genki or “元気” which means “healthy” and “energy” in Japanese is also portray our company as an image that develop a healthy lifestyle of people with along being passion in making our product and developing company into successful in future.
- Lastly, the “ice cream” logo is a symbol of our company main manufacturing product, which is ice cream.

2.2 Organization Chart

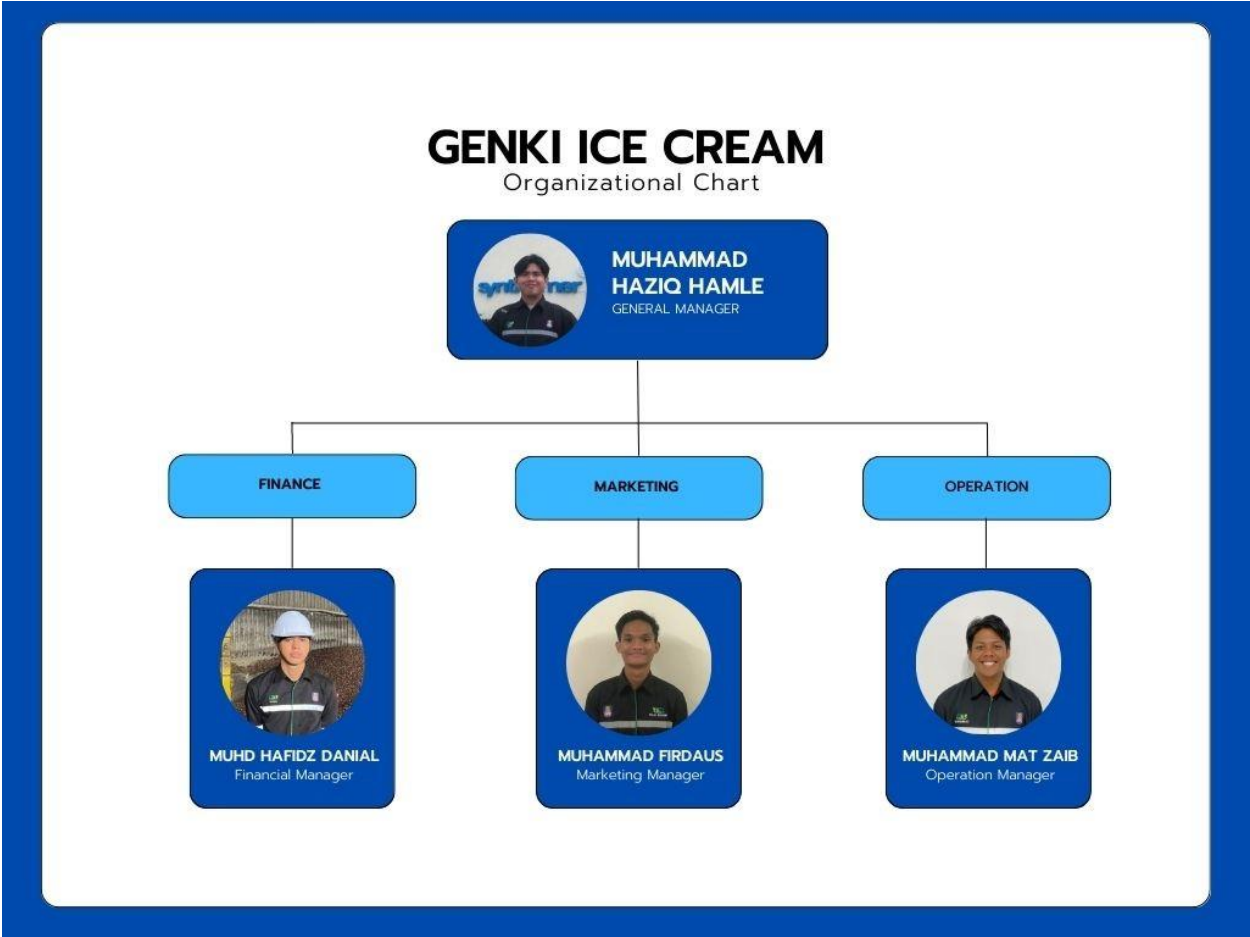


Figure 1: Organization Chart

2.3 Administrative Manpower Planning

Position	No. of Personnels
General Manager /Administration Manager	1
Financial Manager	1
Marketing Manager	1
Operation Manager	1

Table 1: No of Personnel

2.4 Schedule of Tasks and Responsibilities

Position	Task and Responsibilities
General Manager	<ul style="list-style-type: none"> • accountable for leading the business towards the company's vision, mission, and goals • to organise, lead, and manage the day-to-day activities of a company, area, operational unit, or division. • serves as a decision-maker and collaborates to collect ideas to better the company • keep an eye on everything to make sure everything is going as planned
Administration Manager	<ul style="list-style-type: none"> • is charge of organising the overall personnel administration plan. • to ensure that the management system is implemented consistently • managing and controlling employee pay
Marketing Manager	<ul style="list-style-type: none"> • responsible for developing marketing tactics to maximise earnings • examining the market shares, objectives, and size • examining the products and services of rival companies

<p>Operations Manager</p>	<ul style="list-style-type: none"> • accountable for ensuring that the operating plan can meet the required requirement • control the operation and process manufacturing by ensure the operation is in ideal standard • analyse the operation of factory with calculations, tabulation, and research • supervise equipment handling when operating
<p>Financial Manager</p>	<ul style="list-style-type: none"> • responsible for overseeing financial flow • budgeting for a business • managing and overseeing accounting, investment portfolios, financial reports, and other forms of financial research for a firm. • to monitor the business's profit or loss and financial statements

Table 2: Schedule of Task and Responsibilities of each position

2.5 Schedule of Remuneration

POSITION	NO	MONTHLY SALARY (RM)	EPF (RM)	SOCSSO (RM)	TOTAL (SALARY+EPF+SOCSSO) (RM)
GENERAL MANAGER/ ADMINISTRATIVE MANAGER	1	13,823.45	2,080.00	86.65	13,823.45+2,080.00+86.65= 16,000.00
OPERATION MANAGER	1	10,210.25	1,265.00	24.75	10,210.25+1,265.00+24.75=11,500.00
FINANCIAL MANAGER	1	13,414.25	1,661.00	24.75	13,414.25+1,661.00+24.75=15,100.00
MARKETING MANAGER	1	10,645.35	1,320.00	24.75	10,645.35+1,320.00+24.75=12,000.00
TOTAL	4				54,600.00

Table 4: Schedule of Remuneration

2.6 List of Office Equipment

Type	Price/Unit (RM)	Quantity	Total Amount (RM)
Equipment			
Computer	2,000.00	4	8,000.00
Telephone	100.00	4	400.00
Printer	700.00	2	1,400.00
WiFi Router	1,100.00	1	1,100.00
Air Cond	800.00	4	3,200.00
Photocopy Machine	800.00	1	800.00
TOTAL			14,900.00
Supplies			
A4 Paper	60.00	4	240.00
Pen/Box	40.00	2	80.00
Printer Ink	40.00	10	400.00
Calculator	30.00	2	60.00
Notepads	2.00	10	20.00
Others			100.00
TOTAL			900.00

Table 5: List of Office Equipment

2.7 Office Furniture and Fittings

Type	Price/Unit (RM)	Quantity	Total Amount (RM)
Table & Chair Office	2,000.00	5	10,000.00
Front Desk	1,000.00	1	1,000.00
Cabinet	550.00	2	1,100.00
Cupboard	140.00	2	280.00
Coffee Table	200.00	1	200.00
Sofa	1,000.00	1	1,000.00
Curtain	55.00	5	275.00
Curtain rod	30.00	5	150.00
Pantry set	500.00	1	500.00
Total			14,505.00

Table 6: Office Furnitures and Fittings

2.8 Administrative Budget

ADMINISTRATIVE BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
<i>Fixed Assets</i>				
Land & Building	25,000			25,000
Office Furniture	5,000			5,000
Vehicle	40,000			40,000
Renovation Cost	30,000			30,000
Computer Asset	8,000			8,000
<i>Working Capital</i>				
		-		-
Electricity		5,000		5,000
Salaries & EPF		20,000		20,000
Taxation		3,000		3,000
		-		-
		-		-
		-		-
<i>Pre-Operations & Other Expenditure</i>				
Other Expenditure			500	
Deposit (rent, utilities, etc.)			7,500	7,500
Business Registration & Licences			2,000	2,000
Insurance & Road Tax for Motor Vehicle			360	360
Other Pre-Operations Expenditure			-	-
Total	108,000	28,000	10,360	145,860

Table 7: Administrative Budget

3.0 MARKETING PLAN

Before starting a business, marketing plans must be developed to achieve our objectives in a timely manner. A marketing plan is an operational document that outlines an organization's advertising strategy for generating leads and reaching its target market. Because a marketing plan is built on an overall strategic framework, the terms marketing strategy and marketing plan are frequently used interchangeably. In some cases, the strategy and plan can be combined into a single document, particularly for smaller businesses that only run one or two major campaigns per year. The marketing strategy provides the overall value offer, whereas the marketing plan covers monthly, quarterly, or yearly marketing efforts.

A marketing strategy assesses the value proposition of a company. The value proposition is a statement that is prominently displayed on the company website or any branding materials, and it represents the overall promise of value to the consumer. The value proposition should explain how a product or brand solves the customer's problem, the benefits of the product or brand, and why the consumer should buy from this company rather than another. The marketing strategy is based on the value proposition of the customer.

The task of the marketing section of Genki Ice Cream is to attract customer with healthy meal that may be consume as your daily dessert. Since we are new in the service, there still a lot of competitors and people are not popular among ice cream products. The marketing manager need to come out with good planning and tricks to achieve our objectives and ensure that our product will be liked by people who loved to eat ice cream. In the long term, people will state that our Genki Ice Cream is one of the best products to stay health with delicious dessert.

3.1 Project Description

Genki Ice Cream is a company that produce healthy dessert product that can be consume as daily meal for a person who practices a healthy lifestyle. From this, the product could have potential to be their favorite daily meal without concerning much about their health. The ice cream also works as a meal for gym rats, especially for those who try to get bulking for their body. The ice cream also good for kids, since it was created with 100% pure fruit flavor, with some less additives which improve the growth. For some reasons, this product that we create works for all, including in any age. From this, the product will attract people to try it.

Customer that purchases this product will gain the value and benefits from the ice cream. We are using a high quality of ingredients and make the design of tub ice cream still looks great. There is a lot of flavors that we served for this product. This flavor was not only common in the market, but it contains a relevant benefit for each flavor. The flavor was based on 100% pure fruit and the flavor was chosen because of their nutrient. The fruit that we chose to insert in our ice cream was strawberry, mango, apple and banana. This is since bananas are packed with important nutrients and may aid in digestion, weight loss, and heart health. In addition, strawberries are a great source of vitamin C and other antioxidants, which lower the risk of serious illnesses like cancer, diabetes, heart disease, and stroke. Although the quality that we serve is rally good, it does not mean that the price that we sell will be expensive. From this, we are going to offer the product with affordable price to ensure the product can be buy by anyone who loved the ice cream. The price that we put also had been made based on the market price and also referring to our competitors. The best price we gived is RM8.00 for 460ml of each tub. This was also comes with a nice packaging of product that already included in the price.

Next, our operation time for the installation work is very flexible. The operation time for our factory can be installed between 8 a.m. till 5 p.m. The customer that want to purchase our product need to buy it from the store that we had been delivered and the estimated to delivery our product every day is at 12a.m. The temperature of earth could be increase at that time and we assume that the customer will buy it around the time.If the stock of

our ice cream sold out, the customer no need to worry about that because there is stock will arrive soon at that hot time. If there any of complications and suggestion that can be made to our ice cream, the customer may report the problem and the suggestion to us because we want to ensure that customer is our priority.

3.2 Marketing Objectives

The marketing of Genki Ice Cream objectives are as follows:

1. To promote our product until it become more popular among ice cream lovers.
2. To attract the people with our healthy ice cream
3. To increase sales by 10%-15% by 2024
4. To provide better feedback from our customers

3.3 Target Market

To develop a strategy for marketing our services, a business needs analysis. The value of the service, various customer segments, purchasing behaviors, rivalry, and the business environment should all be considered. All these factors will assist the company in identifying its target market, the size of the market, competitors, market share, sales projections, and marketing strategies. This is due to the significance of target customer identification to business.

Target marketing is all about breaking a market down into segments and then concentrating your marketing efforts on one or a few key categories of customers whose wants and aspirations most closely match your product or service offerings. It could be the secret to bringing in more clients, increasing sales, and ensuring your business's success. The benefit of target marketing is that it gives your marketing operations a focus while also making it simpler and more cost-effective to market, price, and distribute your services.

Demographic, geographic, and psychographic segmentation are three of the most prevalent types. By focusing on characteristics like age, gender, income, occupation, and family status, demographic segmentation groups current and potential customers together. A marketing strategy called geographic segmentation aims to market products or services to people who live or frequent a particular area. It is predicated on the idea that locals share similar needs, wants, and cultural characteristics. By learning what the residents of that area need, brands can market more pertinent messages and acceptable products to customers who will then be aware and more likely to buy. Psychographic segmentation is a tool used by marketers to determine where to place their products so that the right customers can "find" them. It's how companies decide which clients fit them the best based on their beliefs and way of life.

From our research, we have determined our target market which is people from range 7 years old – 50 years old. We also target to attract our product to person who cares about their healthy lifestyle because the ingredients that contains inside our

product. Other than that, this also could be as energy food to consume among people with busy lifestyle.

3.4 Market Size

The market size is the sum of all potential customers for a service in a particular market and the potential earnings from those sales. For a number of reasons, determining and comprehending market size is crucial. First, business owners and organizations can use market size to predict the potential revenue from a new company, good, or service. This helps people make decisions about whether to invest in it.

Market sizing can help you determine the approximate number of employees you'll need to hire before launching a new product or service rather than "feeling your way" through a new market. If you are aware of this from the start, you can adjust your hiring tactics to guarantee that you have the right personnel available when you need them.

As we will be selling our product by delivered it into 15 Franchise Lotus outlet among Peninsular Malaysia. Our customer target is people who aged around 7-50 years old and people with busy lifestyle. According to the website, the total population in Malaysia is 33.57 million while our factory is located at Puncak Alam.

$$\text{Average market price} = \frac{RM33.50 + RM15.98 + RM6.98}{3} = RM18.82$$

$$RM33.50 + RM15.98 + RM6.98 = RM56.46$$

$$\text{Population in Malaysia} = 33,570,000$$

$$\text{Target market} = 26\% \times 33,570,000 = 8,728,200$$

$$\text{Market Size} = RM8.00 \times 8,728,200 = 69,825,600$$

$$\text{Market Share} = 4\% \times 69,825,600 = RM2,793,024 / \text{year}$$

$$\text{Our Price} = RM8.00 / 460\text{mL}$$

Our target unit in a week = 7,500 unit/week

Our Market Size = 7,500 unit/week x RM8.00 x 4 week x 12 month
= RM2,880,000.00 / year

3.5 Analysis of Competitors

NO	COMPETITOR	STRENGTHS	WEAKNESS
1.	<p data-bbox="280 373 509 405">BASKIN ROBIN</p> 	<ul style="list-style-type: none"> - NICE PACKAGING - LOTS OF FLAVOR 	<ul style="list-style-type: none"> - EXPENSIVE COST - ONLY SELL AT STORE
		<ul style="list-style-type: none"> - - 	<ul style="list-style-type: none"> -
3.	<p data-bbox="280 1089 407 1121">NESTLE</p> 	<ul style="list-style-type: none"> - LARGEST FOOD COMPANY - ENVIRONMENTAL SUSTAINABILITY PRACTICES - REASONABLE PRICE 	<ul style="list-style-type: none"> - EXPENSIVE PRICE - SOME PRODUCT IS UNHEALTHY

3.6 Market Share

Market sizing can help you determine the approximate number of Market share is the percentage of a company's industry's total sales that it generates. The company's sales for the time are divided by the total sales for the sector for that period to determine market share. This metric is employed to provide a general idea of a company's size concerning its market and rivals.

Based on the analysis and calculation that had been made Baskin Robbin will dominate the market share with a percentage of 38.5% followed by Wall's with 33% and Nestle with 15% market share. The others 7.5% of the market share is taken by other sompany of ice cream and the rest of 4% market share is fully taken by Genki Ice Cream after entering the market.

Total Market Share = RM2,880,000

COMPETITOR S	BEFORE		AFTER	
	MARKET SHARE (%)	MARKET SHARE (RM)	MARKET SHARE (%)	MARKET SHARE (RM)
BASKIN ROBBIN	41	RM4,060,800	38.5	RM5,524,488
WALL'S	35	RM3,888,000	33	RM3,830,400
NESTLE	16	RM3,340,800	15	RM3,312,000
OTHERS	8	RM3,110,400	7.5	RM3,096,000
GENKI ICE CREAM	-	-	4	RM2,880,000
TOTAL	100%	RM14,399,200	100%	RM18,642,888

Table 3 Market Share

3.7 Market Forecasting

The management of a business includes the preparation of sales forecasts. You can't manage your inventory, your cash flow, or plan for expansion if you don't have a clear idea of what your expected future sales will be. The goal of sales forecasting is to deliver data that can be used to help you make wise business decisions. Since there is no historical sales data to use as a baseline, sales forecasting is more difficult for new businesses. To estimate how much a company will sell over a week, month, quarter, or year, you must first conduct market research on your target market, your trading area, and your competitors. It is used to forecast revenue by considering how many units a person, group, or business is likely to sell over a specific time.

Average sales per month = $\text{RM}2,880,000.00 \div 12 = \text{RM}240,000.00$

MONTH	PRICE/TUB (RM)	TOTAL UNIT	SALE FORECAST (RM)
JANUARY	8.00	30,000	240,000.00
FEBRUARY	8.00	30,000	240,000.00
MARCH	8.00	30,000	240,000.00
APRIL	8.00	30,000	240,000.00
MAY	8.00	30,000	240,000.00
JUNE	8.00	30,000	240,000.00
JULY	8.00	30,000	240,000.00
AUGUST	8.00	30,000	240,000.00
SEPTEMBER	8.00	30,000	240,000.00
OCTOBER	8.00	30,000	240,000.00
NOVEMBER	8.00	30,000	240,000.00
DISEMBER	8.00	30,000	240,000.00
TOTAL YEAR 1	96.00	30,000	2,880,000.00
TOTAL YEAR 2	96.00	34,500	3,312,000.00
TOTAL YEAR 3	96.00	37,950	3,643,200.00

Table Market Forecasting

3.8 Marketing Strategy

A marketing strategy is a company's overarching plan for attracting potential customers and turning them into customers who will pay for its products or services. A marketing plan contains information on the company's value proposition, core brand message, demographic data on the target market, and other high-level elements. A thorough marketing plan covers all of the "four Ps" of marketing: product, pricing, location, and promotion.

3.8.1 Product Strategy

Product that we created is improvise from the local product in the market. We create to bring the value of health for those who maintain their healthy.

Name Of Business	Genki Ice Cream
Product Quality	<ol style="list-style-type: none">1. Remain healthy ingredients.2. Affordable price3. Nice packaging
Product Package	<ol style="list-style-type: none">1. RM8.00 for each tub (460ml)
Product Different	<ol style="list-style-type: none">1. Checking the quality of product before pass to the market to prevent customer complains as our priority.2. Easily to open the package of ice cream.
After Sale Product	<ol style="list-style-type: none">1. Improvising our brand to more attractive2. Adding some new flavor based on healthy fruit.

3.8.2 Pricing Strategy

The price was decided based on our competitor's price and other market price. This research led to our best price that we use to sell our product in the market, which is not too low and high. That make the price is suitable to use in our product.

Name of Business	Price (RM)
Haagen Dazs	RM 33.50 / 350gm
Walls	RM 15.98 / 410mL
Nestle	RM 6.98 / 1.5L
Genki Ice Cream	RM 8.00 / 460mL

3.8.3 Promotion Strategy

This promotion strategy was going to be made for attracting the people to know this healthy product. By doing that, this will made the people to know the presence of our product in industry. There is a some of promotion strategy that we made into this product:

3.8.3.1 Advertising

Advertising is the main of marketing strategies in our company. Our company will purchase a billboard, distributed flyers, and hung a banner. This strategy is employed to draw in more local clients and build the brand recognition of our business. In addition, we incorporate social media into our promotion strategy. One of the easiest ways to reach the client is through this method. By utilizing cutting-edge technologies, we can successfully expand our business. The place that we going to place is roadside billboard that could make them will interest with our precious product while they are driving. The budgeting the price for billboard is RM2,000 for month. Other than that, we also going to promote our company through social media such as WhatsApp and Instagram. Nowadays, people need the internet to make all the survey or research things about food, fashion and place to go. The advertisement or poster that we create could give them a curiosity to try our product that give a lot of benefits to them. From this, our company will ensure that our product will become popular among ice cream lovers.



Figure 2 BILLBOARD OF GENKI ICE CREAM



Figure 1 POSTER OF GENKI ICE CREAM

3.9 Marketing Budget

MARKETING BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
<i>Fixed Assets</i>				
Signboard	2,000			2,000
Online Marketing (Influencers)	500			500
Social Media Advertisement	200			200
Video Advertisement (YouTube)	2,000			2,000
<i>Working Capital</i>				
Advertisement (TV)		3,000		3,000
Advertisement Employee		1,000		1,000
<i>Pre-Operations & Other Expenditure</i>				
Other Expenditure			-	
Deposit (rent, utilities, etc.)			1,000	1,000
Business Registration & Licences			2,000	2,000
Insurance & Road Tax for Motor Vehicle			360	360
Other Pre-Operations Expenditure			-	-
Total	4,700	4,000	3,360	12,060

TABLE MARKETING BUDGET

4.0 OPERATION PLAN

4.1 Operation Objectives

One of the most important functions in a business organization is operation. Operational management is critical to ensuring that the company can create products or deliver services in accordance with the customer's specifications, quality, and timeframe. Furthermore, operations management can be defined as the process of transforming business input into output in the form of a product or service. Thus, operational objectives should be attainable and detailed in order to provide clear direction for our company's day-to-day operations. Setting operational objectives that all personnel understand and accept can be difficult because they may have different priorities and values. As a result, it's critical to involve employees in goal setting and to explain them as clearly as possible. Following the establishment of acceptable operational objectives for each department, business plans to meet those objectives can be developed.

- To complete at least 65% of all activities in a timely and cost-effective manner by 2025.
- To provide 100% best quality of services and products to customers and buyers.
- To obtain the highest efficiency of the machines operated with the lowest cost possible.

If an organization fails to achieve its objectives and prepare for fundamental changes, then it might lose valuable lead time and momentum in dealing with them when they occur. A lack of direction in a company causes morale issues because the future is uncertain, unpredictable, and out of control for the employees. These bleak findings can only be interpreted as a threat to employment, which has a negative impact on productivity. This is why strategic planning is critical in the workplace.

4.2 Operation Planning

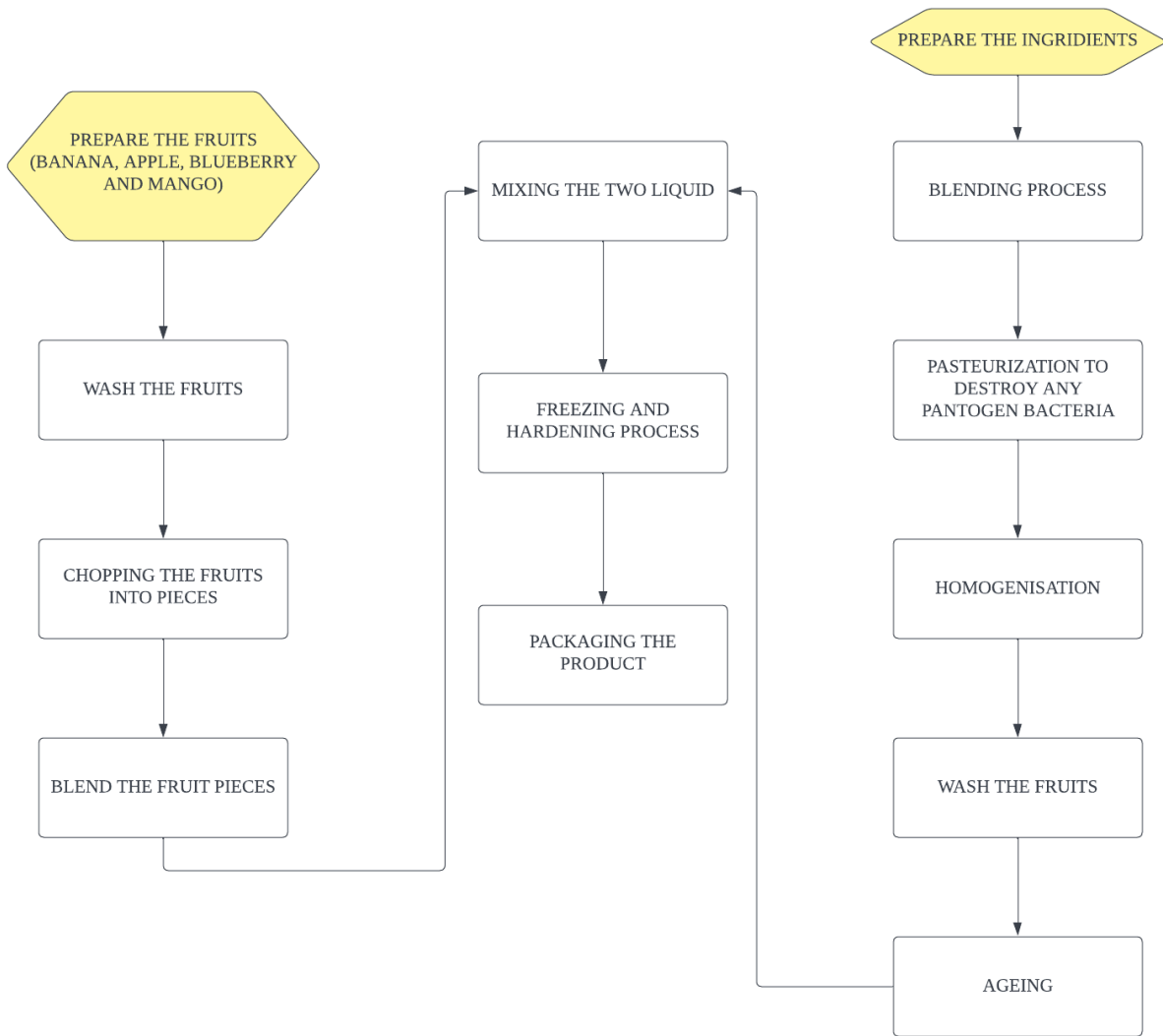
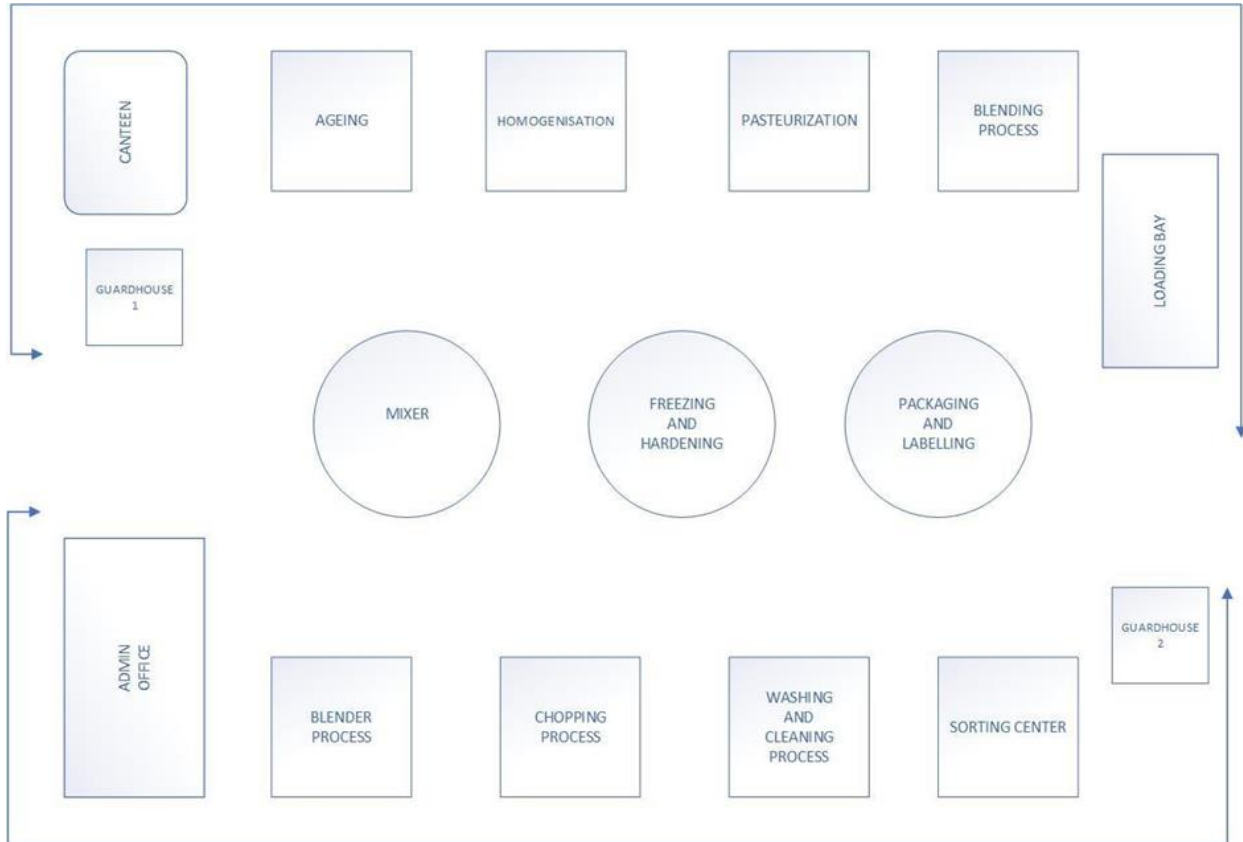



Figure 3. Process Flowchart

4.3 Operation Layout



PARTITION	DESCRIPTION
<p data-bbox="203 1339 373 1369">LOADING BAY</p> 	<p data-bbox="800 1339 1380 1774">The loading bay is an area dedicated to the loading and unloading of goods such as raw material for example fruits, milk and cream to or from a type of transport vehicle. This is a very broad term that covers many different types of facilities, but it most commonly refers to an area in a building where trucks are loaded and unloaded. These areas will typically have several individual bays to allow for the loading or unloading of multiple trucks at the same time.</p>

SORTING CENTRE



In this section, fruits from suppliers will be sorted first. Only fresh and high-quality fruits will be used for the flavors of the ice cream. The fruits will be sorted by sorting machines and checked by the worker for better efficiency.

WASHING AND CLEANING



The selected fruits from the sorting centre will be washed first in this section

BLENDING PROCESS



The fruit will be blended to get smooth texture. The blended fruits then will be used as flavour for the ice cream itself

Pasteurization



To improve consumer dairy safety by destroying disease-causing microorganisms (pathogens) that may be present in milk or cream. To improve the preservation of dairy products by eliminating spoilage microorganisms and enzymes that contribute to reduced

HOMOGENIZATION



Any ice cream mix containing fat or oil must be homogenised. The primary goal of homogenization is to achieve a stable fat emulsion by reducing the size of the fat globules. Hard ice cream made from dairy can be homogenised either upstream or downstream.

Ageing



Ageing, freezing, and filling are the final steps in the production of ice cream. The cream mixture must be aged for at least 4 hours at a temperature between 2 and 5°C, with gentle agitation on a continuous basis. Ageing gives the stabiliser time to work and the fat time to crystallise.

MIXING



In this area, the ice cream and the fruit will be mixed to produce the fruit ice cream.

FREEZING AND HARDENING



The mixture will be cold and harden to get the hard texture.

PACKAGING AND LABELLING



The harden mixture will be placed in a tub and labelled by the flavour.

4.4 Capacity Planning

INFORMATION	CALCULATION
Total working days	26 days (per month)
Number of products produced per month	30,000 tubs
Number of products produced per day	1153 tubs
Number of customers (Lotus)	15 franchises
Price Selling per tubs	RM 8
Monthly Sale Forecast	30,000 units x RM8= RM240,000
Annually Sale Forecast	30,000 x 12 months x RM8 = RM 2,880,000

4.5 Material Planning

Material	Quantity	Safety Stock	Total Material Requirement	Price/Unit (RM)	Total Price (RM)
Mask	100 pcs/ 2 boxes	200 pcs/ 4 boxes	300 pcs/ 6 boxes	20.00	120.00
Glove	100 pcs/1 boxes	200 pcs/ 2 boxes	300 pcs/ 3 boxes	30.00	90.00
Disposable Head cap	100 pcs/ 1 boxes	200 pcs/ 2 boxes	300 pcs/ 3 boxes	12.50	37.50
Disposable Plastic Apron	100 pcs/ 1 boxes	200 pcs/ 2 boxes	300 pcs/ 3 boxes	26.50	79.50
Plastic Face Shield	100 pcs/ 10 plastics	200 pcs/ 20 plastics	300 pcs/ 30 plastics	10.00	300.00
Towel	100 pcs	100 pcs	200 pcs	2.50	500.00
Packaging tub	30,000 pcs	90,000 pcs	120,000pcs	1.50	180,000
Sticker for tub	30,000 pcs	90,000 pcs	120,000 pcs	0.50	60,000
Apple	30,000	30,000	60,000	3.00	180,000
Blueberry	30,000	30,000	60,000	10.00	600,000
Banana	30,000	30,000	60,000	3.50	210,000
Mango	30,000	30,000	60,000	5.00	300,000
Milk	5,000	5,000	10,000	6.50	65,000
Palm Oil	3,000	3,000	6,000	40.00	240,000

Supplier for the materials used in the plant.

No	Material	Supplier
1	Mask	Shandong Aida Medical Products Co., Ltd.
2	Glove	Shandong Aida Medical Products Co., Ltd.
3	Disposable Head Cap	Shandong Aida Medical Products Co., Ltd.
4	Disposable Plastic Apron	Shandong Aida Medical Products Co., Ltd.
5	Plastic Face Shield	Shandong Aida Medical Products Co., Ltd.
6	Towel	Shandong Aida Medical Products Co., Ltd.
7	Packaging tub	Plastic Container Sdn Bhd
8	Sticker	Shaz Printing & Co
9	Fruits	K.L. Fruits Sdn Bhd
10	Milk	Dutch lady
11	Palm Oil	Al-Khaleej Industries Sdn Bhd

4.6 MACHINES AND EQUIPMENT PLANNING

ITEMS	QUANTITY	PRICE PER UNIT (RM)	TOTAL COST (RM)	RENTAL COST (RM)
Fruit sorting machines	4	12,000	-	5,000
Blendering machines	4	5,000	-	1,000
Pasteurizer machines	1	42,000	-	3,000
Homogenizer machines	2	6,000	-	1000
Ageing machines	2	4,000	8,000	-
Mixer	1	9,000	9,000	-
Freezers	8	3,000	-	500
Fruit chopper	4	2,500	9,000	500
TOTAL			20,000	11,00

4.7 Manpower Planning

Product produced per day = 1153 tubs

Estimated tubs handled by a worker per day = 50 tubs per worker

Estimated worker needed per day = 1153

1153 tubs divide 50 tubs = 23 worker

Backup worker for shift session = 7 worker

Total worker/manpower= 30 worker

4.8 Overhead Worker

Overhead	Cost (RM)
Admin Office Furniture and equipment's	16,000
Business Registration and Licences	10,000
Workers' salary	1800 x 30 = 54000
Rent	25,000
Utilities	15,000
EPF & SOCSO	5,000
TOTAL	125,000

BUSINESS OPERATION HOURS

DAYS	OPERATION HOUR
SUNDAY	CLOSED/MAINTAINANCE
MONDAY	8AM - 5 PM
TUESDAY	8AM - 5PM
WEDNESDAY	8AM - 5PM
THURSDAY	8AM - 5PM
FRIDAY	8AM - 5PM
SATURDAY	8AM - 5PM

LICENSE, PERMITS AND REGULATIONS

In order to start a business in Malaysia, we must first obtain a valid business licence.

Licenses, registrations, permit, and approvals are all important. The Pihak Berkuasa Melesen (PBM) can issue a business licence based on the location and type of business.

List of General licences required:

- Company Registration
- Company and Employees Income Tax Registration
- Employees Provident Fund
- Social Security Organisation
- Human Resources Development Fund
- Business Premise Licenses and Signboard Licenses

For Company

- i. Certificate of Incorporation (Form 9/ Notice Section 17) — 1 copy;
- ii. Return of Particulars of Directors, Managers and Secretaries (Form 49 / Notice Section 58)- 1 copy;
- iii. Photos of our business premise (front and interior of premise);
- iv. Any one Director's NRIC / Passport as stated in Form 49 / Notice Section 58 — 1 copy;
- v. Sample of signboard indicating design and color (if applicable);
- vi. Photos showing location of signboard (if applicable).

For Enterprise (Sole-proprietor / Partnership)

- i. Certificate of Registration of Business (Form D) — 1 copy;
- ii. e-SSM Business Profile — 1 copy;
- iii. Photos of business premise (front and interior of premise);
- iv. Copy of any Business owner/Partner's NRIC as stated in Form 49 — 1 copy;
- v. Sample of signboard indicating design and color (if applicable);
- vi. Photos showing location of signboard (if applicable).

Activity Specific licenses

- Certificate of Fitness for Certified Machinery
- Building Plan Approval
- Sales Tax Licence

OPERATION BUDGET

OPERATIONAL EXPENDITURE	
Fixed Assets	RM
Operational Machines (Fixed)	20,000
Working Capital	
Raw Material & Packaging	97,000
Carriage Inward & Duty	5,000
Salaries, EPF & SOCSO	15,000
Operational Tools (Rental)	11,000
Other Expenditure	
Other Expenditure	2,500
Pre- Operations	
Deposit (rent, utilities, etc)	3,500
Business Registration & Licenses	700
Insurance & Road Tax for Motor Vehicle	500
Other Expenditure	1,500

Total	156,700
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IMPLEMENTATION SCHEDULE

ACTIVITIES	DEADLINES	DURATION
Application for permits and license	January 2023-March 2023	3 months
Searching for suitable place	February 2023-March 2023	2 months
Renovation area process	April 2023- August 2023	5 months
Procurement of machines	September 2023-October 2023	
Recruitment of worker	October 2023- November 2023	2 months
Installation of machines	November 2023	1 month

5.0 FINANCIAL PLAN

The financial plan is another important business activity that needs to be taken into account and given greater planning. Financial can be defined as having to do with accounting, budgeting, economics, finance, and money. In other terms, it is the management of financial resources, which also includes budgeting, forecasting, borrowing, lending, investing, and saving.

All financial information produced from the administration budgets must be included in a financial plan, budgets for operations and marketing. Following that, a financial budget will be created from all of the information. The financial plan includes calculating the project's overall cost, selecting financing options like loans, grants, equity financing, venture capital, guarantee schemes, tax incentives, and many others, as well as creating pro forma financial projections that include cash flow, income statement, and balance sheet statements. Depreciation schedules for each fixed cost that is owned, as well as amortization schedules for loan and hire purchase repayments, should also be included to support the financial strategy.

The objectives of financial plan are:

- To ensure the maximum capacity of internal source is generated
- To capitalize the maximum availability of internal sources
- To ensure the project implementation is 100% success
- To ensure that the debt is restructured at least at minimal level
-

Without a financial plan, a company's cash flow may be unclear and may also present problems down the road because there will be no indication of where the money is coming from or going. As it will keep track of both incoming and departing funds, a financial strategy and report serve as the backbone of a corporation. Profitability, liquidity, efficiency, and stability are, in essence, the four main goals of finance.

5.1 Operational Budget

ADMINISTRIVE EXPENDITURE	
Fixed Assets	RM
Land & Building	25,000
Office Furniture	5,000
Vehicle	40,000
Renovation Cost	30,000
Computer Asset	8,000
Working Capital	
Electricity	5,000
Salaries & EPF	20,000
Taxation	3,000
Other Expenditure	
Other Expenditure	500
Pre- Operations	
Deposit (rent, utilities, etc)	7,500
Business Registration & Licenses	2,000
Insurance & Road Tax for Motor Vehicle	360
Other Expenditure	
Total	146,360

MARKETING EXPENDITURE	
Fixed Assets	RM
Signboard	2,000
Online Marketing (Influencers)	500
Social Media Advertisement	200
Video Advertisement (YouTube)	2,000
Working Capital	
Advertisement (TV)	3,000
Advertisement Employee	1,000
Other Expenditure	
Other Expenditure	
Pre- Operations	
Deposit (rent, utilities, etc.)	1,000
Business Registration & Licenses	2,000
Insurance & Road Tax for Motor Vehicle	360
Other Expenditure	
Total	12,060

OPERATIONAL EXPENDITURE	
Fixed Assets	RM
Operational Machines (Fixed)	20,000
Working Capital	
Raw Material & Packaging	97,000
Carriage Inward & Duty	5,000
Salaries, EPF & SOCSO	15,000
Operational Tools (Rental)	11,000
Other Expenditure	
Other Expenditure	2,500
Pre- Operations	
Deposit (rent, utilities, etc)	3,500
Business Registration & Licenses	700
Insurance & Road Tax for Motor Vehicle	500
Other Expenditure	1,500
Total	156,700

5.2 Project Implementation & Financing Cost

GENKI ICE CREAM COMPANY						
PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE						
Project Implementation Cost			Sources of Finance			
Requirements	Cost		Loan	Hire-Purchase	Own Contribution	
Fixed Assets					Cash	Existing F. Assets
Land & Building	25,000		10,000		15,000	
Office Furniture	5,000		5,000			
Vehicle	40,000		30,000	10,000		
Renovation Cost	30,000		20,000		10,000	
Computer Asset	8,000		3,400		4,600	
Signboard	2,000				2,000	
Online Marketing (Influencers)	500		500			
Social Media Advertisement	200		200			
Video Advertisement (YouTube)	2,000		2,000			
Operational Machines (Fixed)	20,000		10,000		10,000	
Working Capital	1	months				
Administrative	28,000		28,000			
Marketing	4,000		4,000			
Operations	128,000		128,000			

Pre-Operations & Other Expenditure			22,420	22,420			
Contingencies	10 %		31,512	21,512		10,000	
TOTAL			346,632	285,032	10,000	51,600	

5.3 Cash Flows (3 Years)

Month	Pre- Operations	1	2	3	4	5
<u>Cash Inflow</u>	51,600					
Capital (Cash)						
Loan	285,032					
Cash sales		240,00	240,000	240,400	240,400	240,400
Collection of Accounts Receivable						
TOTAL CASH INFLOW	336,632	240,400	240,400	240,400	240,400	240,400
TOTAL CASH OUTFLOW	142,120	120,647	166,147	166,147	166,147	166,147
CASH SURPLUS (DEFICIT)	194,512	119,354	73,854	73,854	73,854	73,854
BEGINNING CASH BALANCE		194,512	313,866	387,719	461,573	535,426
ENDING CASH BALANCE	194,512	313,866	387,719	461,573	535,426	609,280

6	7	8	9	10	11	12
240,00	240,00	240,00	240,000	240,400	240,400	240,400
240,00	240,00	240,400	240,400	240,400	240,400	240,400
166,147	166,147	166,147	166,147	166,147	166,147	166,147
73,854	73,854	73,854	73,854	73,854	73,854	73,854
609,280	683,133	756,987	830,840	904,694	978,547	1,052,401
683,133	756,987	830,840	904,469	978,547	1,052,401	1,126,254

Month	Pre-Operations	TOTAL YR1	YEAR2	YEAR3
<u>Cash Inflow</u>	51,600	51,600		
Capital (Cash)				
Loan	285,032	285,032		
Cash sales		2,880,000	3,312,000	3,643,200
Collection of Accounts Receivable				
TOTAL CASH INFLOW	336,632	3,216,632	3,312,000	3,643,200
TOTAL CASH OUTFLOW	142,120	2,090,378	2,158,328	2,434,942
CASH SURPLUS (DEFICIT)	194,512	1,126,254	1,153,672	1,208,258
BEGINNING CASH BALANCE			1,126,254	2,279,926
ENDING CASH BALANCE	194,512	1,126,254	2,279,926	3,488,184

5.4 Income Statement (3 Years)

GENKI ICE CREAM COMPANY
PRODUCTION COST PRO-FORMA STATEMENT

	Year 1	Year 2	Year 3
Raw Materials			
Opening Stock	0	3,000	3,300
Current Year Purchases	1,164,000	1,338,600	1,472,460
Ending Stock	3,000	3,300	3,795
Raw Materials Used	1,161,000	1,338,300	1,471,965
Carriage Inward	60,000	66,000	75,900
	1,221,000	1,404,300	1,547,865
Salaries, EPF & SOCSO	180,000	198,000	227,700
Factory Overhead			
Depreciation of Fixed assets (Operations)	4,000	4,000	4,000
Operational Tools (Rental)	132,000	145,200	166,980
	136,000	149,200	170,980
Total Factory Overhead			
Production Cost	1,537,000	1,751,500	1,946,545

GENKI ICE CREAM COMPANY
PRO-FORMA INCOME STATEMENT

	Year 1	Year 2	Year 3
Sales	2,880,000	3,312,000	3,643,200
Less: Cost of Sales			
Opening Stock of Finished Goods		5,000	5,500
Production Cost	1,537,000	1,751,500	1,946,545
less: Ending Stock of Finished Goods	5,000	5,500	6,325
	0	0	0
	1,532,000	1,751,000	1,945,720
Gross Profit	1,348,000	1,561,000	1,697,480
Less: Expenditure			
Administrative Expenditure	336,000	369,600	425,040
Marketing Expenditure	48,000	52,800	60,720
Other Expenditure	3,000	3,300	3,795
Business Registration & Licenses	4,700		
Insurance & Road Tax for Motor Vehicle	1,220	1,220	1,220
Other Pre-Operations Expenditure	1,500		
Interest on Hire-Purchase	500	500	500
Interest on Loan	14,252	11,401	8,551

Depreciation of Fixed Assets	17,540	17,540	17,540
Total Expenditure	426,712	456,361	517,366
Net Profit Before Tax	921,288	1,104,639	1,180,114
Tax	0	0	0
Net Profit After Tax	921,288	1,104,639	1,180,114
Accumulated Net Profit	921,288	2,025,927	3,206,041

5.5 Balanced Sheet (3 Years)

**GENKI ICE CREAM COMPANY
PRO-FORMA BALANCE SHEET**

	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Land & Building	25,000	25,000	25,000
Office Furniture	4,000	3,000	2,000
Vehicle	32,000	24,000	16,000
Renovation Cost	24,000	18,000	12,000
Computer Asset	6,400	4,800	3,200
Signboard	1,600	1,200	800
Online Marketing (Influencers)	400	300	200
Social Media Advertisement	160	120	80
Video Advertisement (YouTube)	1,600	1,200	800
Operational Machines (Fixed)	16,000	12,000	8,000
	111,160	89,620	68,080
Current Assets			
Stock of Raw Materials	3,000	3,300	3,795
Stock of Finished Goods	5,000	5,500	6,325
Accounts Receivable			
Cash Balance	1,126,254	2,279,926	3,488,184

Other Assets	1,134,254	2,288,726	3,498,304
Deposit	12,000	12,000	12,000
TOTAL ASSETS	1,257,414	2,390,346	3,578,384
Owners' Equity			
Capital	51,600	51,600	51,600
Accumulated Profit	921,288	2,025,927	3,206,041
	972,888	2,077,527	3,257,641
Long Term Liabilities			
Loan Balance	228,026	171,019	114,013
Hire-Purchase Balance	8,000	6,000	4,000
	236,026	177,019	118,013
Current Liabilities			
Accounts Payable	48,500	135,800	202,730
TOTAL EQUITY & LIABILITIES	1,257,414	2,390,346	3,578,384

5.6 Financial Performance

GENKI ICE CREAM COMPANY			
FINANCIAL PERFORMANCE			
	Year 1	Year 2	Year 3
<u>PROFITABILITY</u> Sales			
	2,880,000	3,312,000	3,643,200
Gross Profit	1,348,000	1,561,000	1,697,480
Profit Before Tax	921,288	1,104,639	1,180,114
Profit After Tax	921,288	1,104,639	1,180,114
Accumulated Profit	921,288	2,025,927	3,206,041
<u>LIQUIDITY</u>			
Total Cash Inflow	3,216,632	3,312,000	3,643,200
Total Cash Outflow	2,090,378	2,158,328	2,434,942
Surplus (Deficit)	1,126,254	1,153,672	1,208,258
Accumulated Cash	1,126,254	2,279,926	3,488,184
<u>SAFETY</u>			
Owners' Equity	972,888	2,077,527	3,257,641
Fixed Assets	111,160	89,620	68,080
Current Assets	1,134,254	2,288,726	3,498,304
Long Term Liabilities	236,026	177,019	118,013
Current Liabilities	48,500	135,800	202,730
<u>FINANCIAL RATIOS</u>			
<i>Profitability</i>			
Return on Sales	32%	33%	32%

Return on Equity	95%	53%	36%
Return on Investment	73%	46%	33%
<i>Liquidity</i>			
Current Ratio	23.4	16.9	17.3
Quick Ratio (Acid Test)	23.2	16.8	17.2
<i>Safety</i>			
Debt to Equity Ratio	0.3	0.2	0.1
<u>BREAK-EVEN ANALYSIS</u>			
Break-Even Point (Sales)	1,089,905	1,213,536	1,391,922
Break-Even Point (%)	38%	37%	38%

6.0 CONCLUSION

In conclusion, GENKI Ice Cream has completed the Healthy Fruit Ice Cream business strategy. Following the only healthy diet dessert in the market these days, the company's ice cream business plan will be a major option of business. Following the notion of healthy and low calorie, the firm demand will also rise. Market demand will increase the profit of producing sales. The product's pricing is modest and regarded affordable because it provides a nutritious and low calorie dessert in a 460ml tub.

According to the marketing strategy, this company focuses on the creation of a healthier product to better customer lifestyles in addition to promoting a more convenient method to have dessert, whilst others focus on varied flavours and sweetness of ice cream for the goods on the market. GENKI believes that in the future, customer interest and attention will grow as a result of our product content and pricing.

GENKI aspires to broaden the brand's success and popularity in the next 5 to 10 years, so new plans and projects will be created better and implemented more actively in the next years for more company stability and networking opportunities.

7.0 BUSINESS MODEL CANVAS

BUSINESS MODEL CANVAS



KEY PARTNERS

- T&T FRESH SDN BHD
- MAXGRIP COMPANY
- SUPERMARKET

KEY ACTIVITIES

- ICE CREAM PRODUCTION
- SUPPLY CHAIN MANAGEMENT
- PACKING THE PRODUCT
- MARKETING THE PRODUCT
- DELIVER THE ICE CREAM

VALUE PROPOSITION

- TO SELLING THE BEST QUALITY OF ICE CREAM
- TO GIVE PURE FRUIT FLAVOR IN ICE CREAM
- GIVE AFFORDABLE PRICE

CUSTOMER RELATIONSHIPS

- PROVIDING THE HEALTHY ICE CREAM
- ICE CREAM FACTORY TOUR
- LAUNCHING EVENT

MARKET SEGMENTS

- PEOPLE WITH ACTIVE LIFESTYLE
- PEOPLE WITH BUSY LIFESTYLE
- TARGET GROUP AGE : 7-50 YEARS OLD
- HEALTH CONSCIOUS PERSON

KEY RESOURCES

- HIGH QUALITY OF ICE CREAM
- EQUIPMENT PRODUCTION
- SKILLED AND INOVATIVE WORKERS

CHANNELS

- SOCIAL MEDIA
- GROCERY SHOPS
- ADVERTISEMENT

COST STRUCTURES

- RENT AND ASSOCIATES FIXED COSTS
- STAFF SALARY
- ADVERTISING
- MACHINE
- DISPOSABLE MATERIALS

REVENUE STRUCTURES

- PROFIT FROM SELLING ICE CREAM
- TAX AND SERVICES
- LICENSING PRODUCTS