



اَوْنِيُوْرُ سَيِّدِيْ بِاَتِيْكَوْلُوْ كِيْ مَارَا  
UNIVERSITI  
TEKNOLOGI  
MARA

**UiTM CAWANGAN JOHOR  
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COLLEGE OF ENGINEERING  
DIPLOMA OF CHEMICAL ENGINEERING**

**FUNDAMENTALS OF ENTREPRENEURSHIP  
(ENT300)**

**BUSINESS PLAN REPORT**

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## **Executive summary**

Body Bloomer Cocoa Butter Bar Soap is a unique brand of body wash soap that offers a wide selection of bar soaps to satisfy the demands of all our customers. We take satisfaction in creating and manufacturing moisturising body washes with pure cocoa and shea butter to give our customers' skin the utmost moisture and leave it with a soft, smooth, and silky texture. One of our goals was to get our products recognised internationally by the end of 2022 to continue creating the ground-breaking soap made from shea butter, cocoa butter, and palm oil. Our business is in Pasir Gudang, Johor, at Jalan Platinum 4, Platinum Business Park. Our business has chosen to construct the production plant and administrative building on the same property to enable effective and efficient communication between the management and production teams. The city of Pasir Gudang is close to Singapore and situated between two important Johor seaports, Tanjung Pelepas Port and Johor Port. One of our raw materials can be delivered to us thanks to our advantageous position. Apart from that, we have been observed there are fewer competitors in Johor Bahru. So we take this as golden opportunity to grow of business. Lastly, we hope Body Bloomer can be well-known company throughout the nation and be able to maintain our quality due to higher demand from our customers. Due to this, it will be our benchmarking for future generation holder.

# **CHAPTER 1**

## **INTRODUCTION**

## **1.0 INTRODUCTION**

### **1.1 Business Background**

Body Bloomer Cocoa Butter Bar Soap was founded in 2022 and has grown tremendously by gaining a reputation in the hotel supply industry, grocery, and big supermarket such as Jaya Grocery Store and Aeon Shopping Centre. Our company located at Jalan Platinum 4, Platinum Business Park, Masai, 81700 Pasir Gudang, Johor. To ensure effective and efficient between the management and production team, our company has decided to build the production factory and administer building in the same site. Pasir Gudang is a city located between major seaport in Johor (Johor Port and Tanjung Pelepas Port) and near to Singapore. Our strategic location enables us to receive one of our raw materials which is palm oil from our supplier, Pacific Oils and Fats Industries Sdn Bhd (PACOIL), located at Bulking Terminal, Johor Port, Pasir Gudang.

Body Bloomer Cocoa Butter Bar Soap is a one of body wash soap company which serves diverse range of bar soaps to meet our wide range of customer's needs. We take pride in developing and manufacturing moisturizing body wash contains pure cocoa butter and shea butter to provide ultimate moisture for our customers skin and leaving it soft and smooth silky texture. By the end of 2022, we have achieved one of our visions to driving our products towards international acknowledgement markets to continue developing the revolutionary of soap based of palm oil, cocoa butter, and shea butter itself. We are committed to deliver world class products and services.

With its technical strength and market demand, the company has launched a series of high-quality products which have won wide attention from the industry and the market in the beginning of 2022. The products are widely used in the home, office, hotel, and public facilities like toilets. "Our priority is quality" is a guideline in our company to ensure customers receive ideal and highest quality of soap bar. By achieving company's goal, Body Bloomer can leading technology, have an excellent management team, and become the top elite in the body care industry.

## **1.2 Purpose of Preparing Business Plan**

Business plan is a set of documents prepared by an organizations' management to summarize its marketing, operational and financial objective for the near future. It provides step-by-step guideline once we started our business. It also provides an idea on how to achieve the organizations goals.

It allows the organization to define a strategy on how to make the business a success investment and helps to avoid failure by plotting the pitfalls along the way. By setting out the plan and target, organization can monitor their progress and get the business back on track quickly if something unexpected happen in the future.

Successful business leaders know that a well-written business plan can provide day-to-day operational assistance. Organizations that stay focused on their business plan have a higher chance of success; when use as a road map, it can help business leaders stay focused on business growth, mission, and goals.

A business plan portrays a formal seriousness that investors, employees, and others involved in the development and growth of business. It means that someone has taken the time to explain about their plans and intention of the business for its future success. These essential steps are significant element that most start-ups fail to recognize.

# **CHAPTER 2: ADMINISTRATION PLAN**



## **2.0 ADMINISTRATION PLAN**

### **2.1 Business Mission, Vision, and Objectives**

#### **MISSION:**

To be one of the leading companies in personal and hygiene care markets and form competition via designing products that fits to market needs and customers' expectations and sustain Body Bloomer as a profitable company that our employees, suppliers, partners, and consumers are proud of.

#### **VISION:**

Be a leading personal and hygiene company by creating trustworthy, innovative products to increase the life quality of our consumers and environmentally friendly.

#### **OBJECTIVE:**

- Create and curate only healthiest, highest quality and most moisturizing bar soap products for human use and consumption using alternative and innovative organic ingredient and process.
- To determine and deliberate safe and environmentally conscious products prevail.
- Continue producing eco-friendly products with a purpose.
- To seize the market opportunities in Malaysia and Singapore.

#### **MOTTO:**

“Our priority is quality.”

## 2.2 Business Logo and Description



*Figure 1: Business Logo*

- Body Bloomer is our brand soap produce by our company, Body Bloomer Cocoa Butter Bar Soap.
- **Body** means usage of soap on our customers.
- **Bloomer** means a person who matures or flourishes at a specified time. When we grow up, our skin become dry due to adolescent and environment surrounding.
- **Brown** color background means our products produce.

## 2.3 Organization Chart

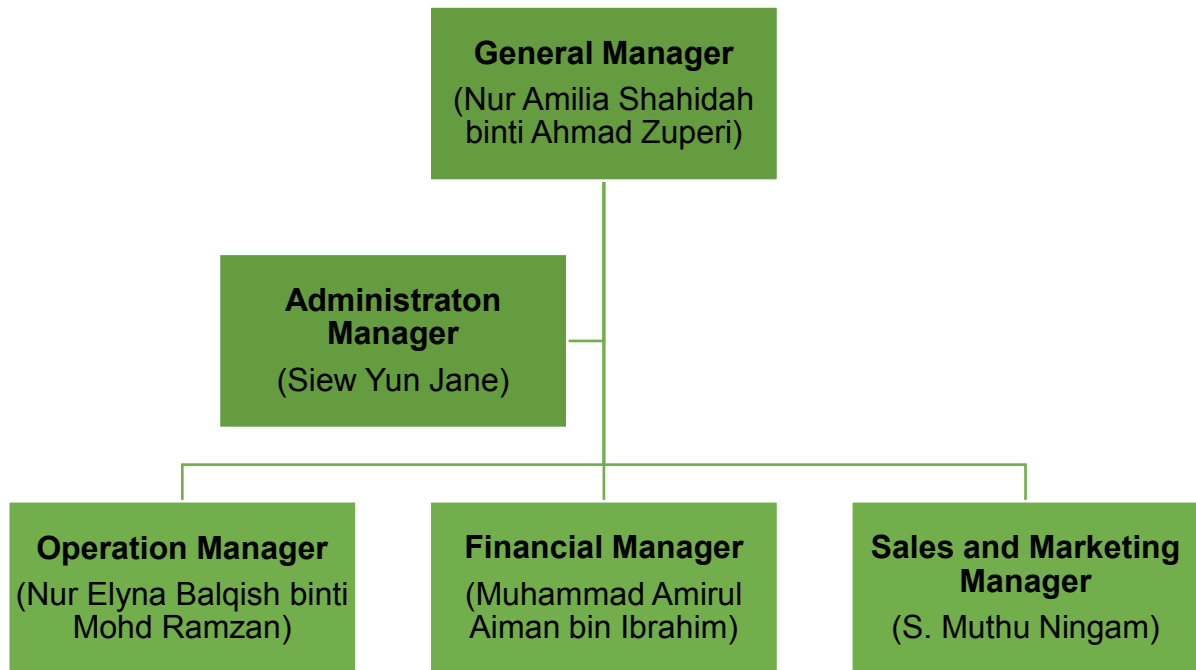


Figure 2: Organization Chart of Body Bloomer Cocoa Butter Bar Soap

## 2.4 Administration Personnel Schedule

**Table 1** Shows task and responsibilities for manager involves in Body Bloomer Cocoa Butter Bar Soap

**Table 1**

*Task and Responsibilities for Organization Chart Body Bloomer Cocoa Butter Bar Soap*

Position	No. of Personnel	Task and Responsibilities
General Manager	1	<ul style="list-style-type: none"> <li>➤ Responsible in managing the company towards mission, vision, and the objectives of the company.</li> <li>➤ Responsible in planning, organizing, leading, and controlling the operations of a business, region, operating unit, or division.</li> <li>➤ Acts as decision market and cooperate gaining ideas and gaining ideas to improve the business.</li> </ul>
Administration Manager	1	<ul style="list-style-type: none"> <li>➤ Responsible to arrange the entire personnel administration plan.</li> <li>➤ To make sure that all equipment's are well adequate and effective for the production.</li> <li>➤ To make sure the systematically of the management system.</li> <li>➤ Controlling and handling the staff salary.</li> <li>➤ To deliberate the tasks and job description of the stall.</li> <li>➤ Provide service to costumer and supplier.</li> </ul>
Sales and Marketing Manager	1	<ul style="list-style-type: none"> <li>➤ Responsible to plan on marketing strategies to gain profit as much as possible.</li> </ul>

		<ul style="list-style-type: none"> <li>➤ Analysing the shares, targets, and size of the marketing.</li> <li>➤ Analysing about product and service from other competitors.</li> <li>➤ Provide service to customers and suppliers.</li> </ul>
Operation Manager	1	<ul style="list-style-type: none"> <li>➤ Responsible to make sure that Body Bloomer Cocoa Butter Bar Soap can achieve the set standard.</li> <li>➤ Control all the technical side of the business operation.</li> <li>➤ Analyze customer's need, testimonial, and feedback after the supply.</li> </ul>
Financial Manager	1	<ul style="list-style-type: none"> <li>➤ Responsible in charge of the cash flow.</li> <li>➤ Planning of business budget. Supervising and handling financial report, investments portfolios, accounting, and all kinds of financial analysis for an organization.</li> <li>➤ To control the financial statement and profit or loss of business.</li> </ul>

## 2.5 Remuneration Schedule

**Table 2**

*Remuneration Schedule for Organization Chart Body Bloomer Cocoa Butter Bar Soap*

<b>Position</b>	<b>No.</b>	<b>Monthly Salary (RM)</b>	<b>EPF (%)</b>	<b>SOCSSO (%)</b>	<b>Total Amount (RM)</b>
General Manager	1	7,750.00	13	1.75	6636.38
Administration Manager	1	5,500.00	13	1.75	4681.38
Sales and Marketing manager	1	5,179.00	13	1.75	4415.10
Operation Manager	1	5,269.00	13	1.75	4491.82
Financial Manager	1	5,675.00	13	1.75	4837.94
<b>Total</b>					<b>25,062.62</b>

## 2.6 List of office furniture, equipment, and supplies

Type	Quantity	Price/unit (RM)	Total Amount (RM)
<b>Equipment/ furniture</b>			
Air Conditioner	2	1300.00	2600.00
Telephone	2	29.90	59.80
Office Desk and Chair	2	5100.00	10,200.00
Bar Code Scanner	1	65.40	65.40
Desktop Computer	6	1050.00	6300.00
Wi-Fi	1	120.00	120.00
Photocopy machine and fax	1	5099.00	5099.00
Printer	8	169.00	1352.00
<b>Total</b>			<b>25,795.20</b>
<b>Supplies</b>			
A4 Paper (box)	3	57.50	172.50
Pen (red, blue, black per box)	3	12.50	37.50
Marker pen	3	2.35	7.05
File	10	4.90	49.00
Ruler	1	11.90	11.90
Rubber stamp	6	28.50	171.00
Stapler	10	3.30	33.00
Calculator	3	16.56	49.98
Printer ink	3	35.00	105.00
<b>Total</b>			<b>636.93</b>

## 2.7 Administration Budget

**Table 3**

*Administration Budget Organization Chart Body Bloomer Cocoa Butter Bar Soap*

<b>Particulars</b>	<b>Fixed Assets (RM)</b>	<b>Monthly Expenses (RM)</b>	<b>Others (RM)</b>	<b>Total (RM)</b>
<b><i>Fixed Assets</i></b>				
Land and Building	4,600,000.00			4,600,000.00
Furniture and Fittings	12,400.00			12,400.00
Renovation	12,000.00			12,000.00
Vehicle	107,900.00			107,900.00
<b><i>Working Capital</i></b>				
Utilities		1,200.00		1,200.00
Office Supplies		636.93		636.93
Office furniture and equipment,	25,796.20			25,796.20
Salary, EPF & SOCSO		25,062.62		25,062.62
<b><i>Pre-Operations &amp; Other Expenditure</i></b>				
Other Expenditure			-	0
Business Registration and License			220.00	220.00
Insurance & Road Tax			440.80	440.80
<b>Total</b>				<b>4,848,656.55</b>



# **CHAPTER 3: MARKETING PLAN**

## **3.0 MARKETING PLAN**

### **3.1 Product Description**

Our soaps are cold processed soaps and produced with variety of natural ingredients such as olive oil, coconut oil, palm kernel oil, cocoa butter, and castor oil. Our soaps lather great and non-drying. Most of the brand bars and body washes rub on your skin are classified by the Food and Drug Administration (FDA) as synthetic detergent. From our product, customers will gain the most value and benefits from this soap bar. Our soap may be unscented, but when you put it close to your nose, you will catch a whiff of a delicious, creamy chocolate smell. The scent is calming and soothing and not overpowering.

When use our soap, customers need to rub the soap bar directly on skin or dampen the body scrubber by placing it under running water and rub with our soap bar. After use the soap, customers need to store in soap net or drain dish to hold your soap every time after shower to help the soaps last longer. For the unopened soap, make sure to store in a cool, dry area till ready to use. Body Bloomer were packed using either kraft paper packaging or reused packaging donated by our customers which is more eco-friendly way to package them. These materials can be reused or recycled and biodegrade quickly.

At Body Bloomer Cocoa Butter Bar Soap, we believe in the nutritional benefits associated with the all-natural ingredients in our bar soap, Body Bloomer. While many of the herbs, essential oils and other natural ingredients in our soaps are believed to have beneficial and healing properties, they should not be used to self-medicate or treat any form of physical or mental disease or health problem. We believe that natural products are milder, healthier, and gentler on the skin. Pure essential oils, herbs, and other natural ingredients have been used for centuries. Their folklore and uses have been passed down through generations. At Body Bloomer Cocoa Butter Bar Soap, we have done painstaking research into the possible benefits of our all-natural ingredients. However, we must make this disclaimer because results may vary by person. We do not recommend the use of these products as a substitute for medical care. When in doubt, always consult your doctor or dermatologist.

Table 4 shows the summary of product descriptions of Body Bloomer produce at our company, Body Bloomer Cocoa Butter Bar Soap.

**Table 4**

*Product Description of Cocoa Butter Soap Manufacturing Sdn Bhd*

<b>Name of Business</b>	➤ Body Bloomer Cocoa Butter Bar Soap
<b>Business Address</b>	➤ Jalan Platinum 4, Platinum Business Park, Masai, 81700 Pasir Gudang, Johor.
<b>Business Legal Identity</b>	➤ Partnership
<b>Nature of Business</b>	➤ Manufacturing
<b>Contact</b>	<ul style="list-style-type: none"> <li>➤ Instagram: @bodybloomer</li> <li>➤ Facebook: Body Bloomer Bar Soap</li> <li>➤ Tiktok: @bodybloomer</li> </ul>
<b>Email Address</b>	➤ bodyblomer@cocoamsb.com
<b>Telephone Number</b>	➤ 019-3765260
<b>Factors in Selecting Proposed Business Opportunity</b>	<ul style="list-style-type: none"> <li>➤ Too many mixed soap products doubt their halal status, so customers need trusted soap products to buy.</li> <li>➤ Soap products are consumed by all groups of people from various age range.</li> <li>➤ Has potential for growth.</li> </ul>
<b>Prospects of the Business</b>	<ul style="list-style-type: none"> <li>➤ To be one of the largest soap suppliers in Malaysia within 10 years of operation.</li> <li>➤ Opened many branches in every state including Sabah and Sarawak within 5 years of operation.</li> <li>➤ Monopolize the mixed soap market as well as offer more advantages for consumers in the future.</li> </ul>

### 3.2 Target Market

Market segmentation is formed to identify the most likely potential customers for our products in terms of various criteria such as similar interest, needs or location. Its purpose is to guarantee our business splits into groups to market more effectively. Generally, we have divided into three different segments which is geographic, demographic, and psychographic segmentation.

➤ Geographic segmentation

For our factory, we have selected Semi-Detached Factory located in Jalan Platinum 4, Platinum Business Park, Masai, Pasir Gudang, Johor. It can be assumed that our company located in industrial area which does not surround by residential, agricultural, shopping center and public transport area. Our factory also is very easy to access because to receive raw materials and supply products as our location was near to Pasir Gudang Highway. The travel distance between our factory and Johor Port is 6.1 km which is consumes low travel expenses and reduce time travelling. This will be our big opportunity to set up the Body Bloomer Cocoa Butter Bar Soap.

➤ Demographic segmentation

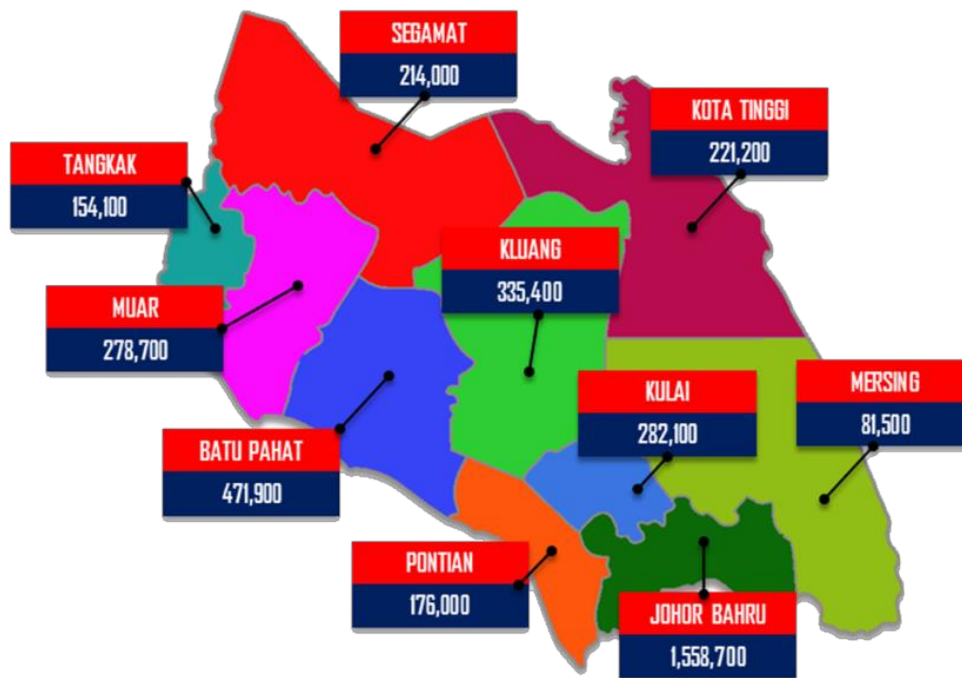
For our product, it suitable to be use for daily lives and open to all ages and gender. This soap also was designed to be safe and mild, however, all babies can be sensitive to any kind of soaps and cleansers. It is best to test a small area first and wait 24 hours to be reassured of safety. There are no harsh chemicals in this bar. It is also tallow free.

➤ Psychographic segmentation

From our research, common soap is prone to blocked pores due to high in oleic fatty acids which can lead to acne outbreaks. Other than that, normal palm oil soap bar was also not good for our skin as it will dry the skin out. To solve this problem, we came out with idea to use palm oil free soap bars which are free from chemicals used in commercial soap. This natural soap free from palm oil and containing moisturizing ingredients known as emollients which cocoa butter.

### 3.3 Market Size and Sales Forecast

#### Market Size



There are a wide range of available customers that make use of Body Bloomer, and this means there will be a large demand for our services. However, for us to have an accurate target market that Body Bloomer will be able to create effective marketing strategies for, we have conducted market research to determine our true target market.

The market research which we have conducted will help us have an idea of what the target market would be expecting from us and what we should expect from them.

Therefore, from our results, we are in business to offer Body Bloomer Cocoa Butter Soap to the following groups of people:

- Supermarket/ hypermarkets
- Pharmacies
- Online channel
- Others (Convenience stores, Department Stores, etc.)

Identified market size were shown as the step below:

- Population of targeted customers in Johor Bharu, Johor is **1,558,700**
- Estimated Demand in Johor Bahru, Johor = 56,046 people
- Estimated purchase a month =  $\text{RM } 21.90 \times 2 = \text{RM } 43.80$
  
- Total Market Size = Estimated purchase  $\times$  Estimated demand
- =  $\text{RM } 43.80 \times 56,046 \text{ people} = \text{RM } 2,454,814.80$

From sales forecasting we would be able to generate how many customers use our product per year.

- Sales per year = Percentage market share  $\times$  Total Market Size
- $3\% \times \text{RM } 2,454,814.80 = \text{RM } 2,381,169.56$
- $\text{RM } 2,381,169 / 12 = \text{RM } 198,430.75$  soap bar per month

## **Sales Forecast**

The sales forecast is prepared together with our sales employees. This is a detailed breakdown of the sales that we plan to achieve by month, by customer and by product. Consider information about major new orders, changes to customers' buying habits, and other factors such as pricing and marketing activities. Our annual sales budget will be prepared to summarize the sales forecast.

Then, the sales teams are organized and support properly as they are the team that will promote our product. Make sure sales representation understand what sets our product or service apart from those of our competitors and get them to communicate this to customers. We must ask the salespeople to record their activities and produce weekly sales reports. These should give scores out of ten for each customer, reflecting the potential value of sales and the likelihood of conversion. Monitor the accuracy of their scoring procedures. They should be trained to improve product and market knowledge as well as selling skill. Monitor and drive progress in supportive, weekly one-to-one meetings.

Our sales strategy is oriented toward the idea of arming the sales force with information so they completely understand both the product and the market and can hit the ground running. We will also be product demonstration within our own company, so the sales staff will have first-hand knowledge of the product.

Table below shows the sales forecast for year 2022 since January until December.

Year	Month	Sales (RM)	Target Sales
2022	January	45,500	New Year
	February	60,410	Chinese New Year
	March	37,200	
	April	53,040	
	May	104,156	Eid Mubarak
	June	35,485	
	July	35,100	
	August	46,220	
	September	37,600	
	October	50,100	Deepavali
	November	43,100	
	December	75,513	Christmas End sale
	Total	2,381,169.56	



### 3.4 Competitors Analysis and Market Share

#### Competitors Analysis

- **Potential Competitors**

The biggest threat to entering the market is the existing soap companies on the market, maybe they may have regular customers. Therefore, establishing a good partnership with our suppliers is a key success factor for maintaining low competition in Malaysia. Despite well known are commonly used by the customers, we had to work more harder to advertise Body Bloomer to be able stand with them.

- **Impact on our business after entering market:**

There would be a decline in profits like expected but not by a far margin. And this effect would be slow to develop seeing as how awareness of the product industry would be unheard at first but as it started to progress business prospectors would jump on board. Being able in this type of industry would allow Body Bloomer to establish a trusted and known name throughout the region with other competitors.

Table 5 shows the list of competitors in Johor Bahru area:

**Table 5**

Competitors list of manufactures in Johor, Malaysia

Competitors	➤ Strength	➤ Weakness
Handmade Soap @ Johor Bharu	<ul style="list-style-type: none"> <li>➤ Variety choice of natural and organic handmade.</li> <li>➤ Handcraft</li> </ul>	<ul style="list-style-type: none"> <li>➤ Time consuming to finish order.</li> <li>➤ Overpriced</li> <li>➤ Not for grocery and supermarket sale (for door gift only).</li> </ul>
EMRO Malaysia Sdn Bhd, Johor Bharu (JB)	<ul style="list-style-type: none"> <li>➤ Additive-free soap</li> <li>➤ Not contain bleach or preservatives and it is a product with unscented and free of synthetic surfactants.</li> <li>➤ Handcraft</li> </ul>	<ul style="list-style-type: none"> <li>➤ Time consuming to finish order.</li> <li>➤ Overpriced</li> </ul>
Soap Industry (M) Sdn Bhd	<ul style="list-style-type: none"> <li>➤ Attractive soaps</li> <li>➤ Free from parabens and sulphates</li> <li>➤ Reusable and eco-friendly packaging</li> </ul>	<ul style="list-style-type: none"> <li>➤ Overpriced</li> </ul>

## Market Share

Table 6 table below show the market share division before our company has penetrated the market:

**Table 6**  
Market Share of Competitors in Johor, Malaysia

Competitors	Market share (%)	Total market share (RM)
EMRO Malaysia Sdn Bhd, Johor Bharu (JB)	47	94,432,793
Soap Industry (M) Sdn Bhd	35	60,512,821
Handmade Soap @ Johor Bharu	18	11,431,985
<b>Total</b>	<b>100</b>	<b>166,377,599</b>

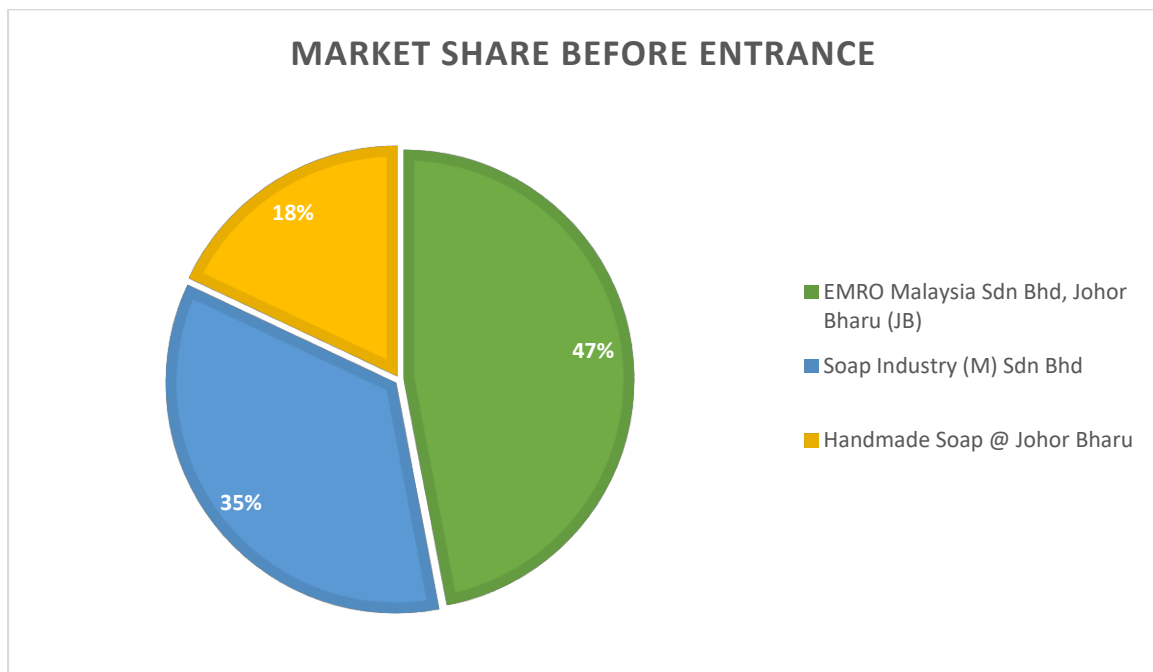
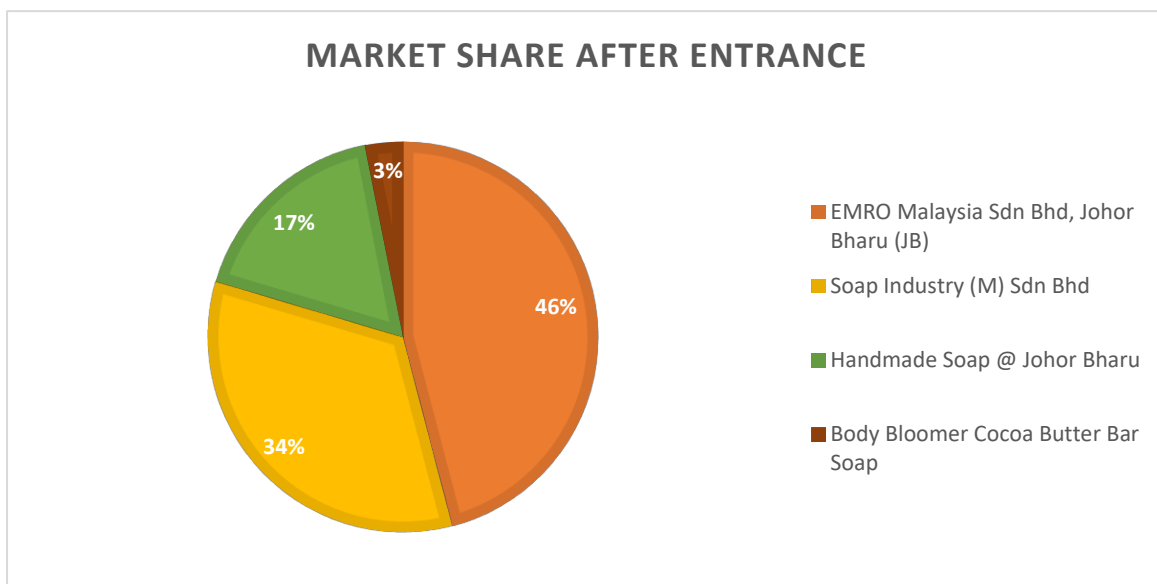


Table 7 below show the market share division after our company has penetrated the market:

**Table 7**  
Market Share Division

Competitors	Market share (%)	Market loss (%)	Market share after entrance	Total market share (RM)
EMRO Malaysia Sdn Bhd, Johor Bharu (JB)	47	2	45	93,951,005
Soap Industry (M) Sdn Bhd	35	2	33	59,631,153
Handmade Soap @ Johor Bharu	18	1	17	11,217,425
Body Bloomer Cocoa Butter Bar Soap	-	-	3	1,578,016
<b>Total</b>	<b>100</b>	<b>5</b>	<b>100</b>	<b>166,377,599</b>



### 3.5 Marketing Personnel Schedule

Position	No. of Personnel	Task and Responsibilities
Sales and Marketing Manager	1	<ul style="list-style-type: none"> <li>➤ Responsible for researching and developing marketing opportunities and planning and implementing new sales plans. The sales and marketing manager will also manage both the marketing and the sales staff and will perform managerial duties to meet the company's operations goals.</li> </ul>
Data Scientist and Analyst	1	<ul style="list-style-type: none"> <li>➤ Analyzes existing data, while data scientists create new ways of capturing and analyzing data for analysts to utilize.</li> </ul>
Search Engine Optimization (SEO)	1	<ul style="list-style-type: none"> <li>➤ Identify strategies, techniques, and tactics to increase the number of visitors to a website and obtain a high-ranking placement in the results page of search engines.</li> </ul>
Content Marketer	1	<ul style="list-style-type: none"> <li>➤ Creates engaging print, visual and video content that a business can use to engage with their audience.</li> <li>➤ Content marketers typically aim to create educational content that's relevant to the field the business works in.</li> </ul>
Visual Designer	1	<ul style="list-style-type: none"> <li>➤ Provide businesses with visually appealing graphic designs for their websites include brainstorming creative ideas with project teams, developing visual concepts for</li> </ul>

		approval, and collaborating with IT developers to successfully integrate their graphic designs.
Tech Expert	1	<ul style="list-style-type: none"> <li>➤ Responsible for managing technical programs and products of a technology-based company by providing customer service, staff training, and web development.</li> </ul>
Public Relations Officer	1	<ul style="list-style-type: none"> <li>➤ Responds to requests for information from media outlets.</li> <li>➤ Aim to maintain the positive image of an organization or client. To that end, they can write marketing materials like newsletters, social media posts, and press releases.</li> </ul>

### 3.6 Remuneration Schedule

<b>Position</b>	<b>No.</b>	<b>Monthly Salary (RM)</b>	<b>EPF (%)</b>	<b>SOCSSO (%)</b>	<b>Total Amount (RM)</b>
Sales and Marketing Manager	1	5,179.00	13	1.75	4415.10
Data Scientist and Analyst	1	4649.00	13	1.75	3963.27
Search Engine Optimization (SEO)	1	3856.00	13	1.75	3287.24
Content Marketer	1	3076.00	13	1.75	2622.29
Visual Designer	1	3400.00	13	1.75	2898.35
Technical Expert	1	4436.00	13	1.75	3781.69
Public Relations Officer	1	4200.00	13	1.75	3580.50
<b>Total</b>					<b>24,518.44</b>

### **3.7 Marketing Mix**

#### **Pricing strategy**

Pricing strategies for our products or services encompass three main ways to improve profits. The strategies include cut costs or sell more or find more profit with a better pricing. When costs are already at their lowest and sales are hard to find, adopting a better pricing strategy is a key option to stay viable. Cost-plus approach is the one of the pricing strategies. It is very useful and necessary starting point to ensure our companies aren't undercharging for our product or service. This strategy involves the calculation of all our production costs in. Then we just add the amount our company needs to make a profit. Although cost-plus pricing can't determine what our prices should be, it will tell us whether the prices are viable. If the direct cost of making sale is less charge, we will make a significant loss. When we charge more than the direct costs, each sale ultimately towards making a profit. However, this cost-plus approach has disadvantages on the level of demand, competitors charge and market expectations. The changes of our cost product must be reviewed. It becomes even more useful to benchmark our costs against industry averages such as gross profit and net profit averages for the industry. Industry margins also give you a rough guide to the prices you may be able to achieve. Besides, our prices will be varied due to increase the profitability. This tactic includes charging lower prices for high-profile products to capture customers who will also buy higher margin products - this is usually called a loss leader. The demand and value to customer of our product can be changed by charging different prices at different times of the day, week, or year. The profit also can be increased by charging different prices for different levels of service or product specification. We also offer discount for short term and related event such as a cash payment discount. This can encourage early payment and improve your cash flow. We avoid giving introductory discounts. It may encourage customers to try a new product, but they may create the wrong image for your product or generate sales that are not repeated when the discount is removed. These discounts can also cause resentment among current customers.



For pricing strategy will be used based on competitions strategy. We will offer the best price which is not too low or too high from our competitors. Table below showed comparison prices between Body Bloomer and other competitors.

**Table 8**

*Comparison prices for product sold.*

<b>Competitors</b>	<b>Unit</b>	<b>Price (RM)</b>
EMRO Malaysia Sdn Bhd, Johor Bharu (JB)	1	12.00
Soap Industry (M) Sdn Bhd	3	8.00
HANDMADE SOAP @ JOHOR BHARU, JB	1	11.90
<b>Body Bloomer Cocoa Butter Bar Soap</b>	<b>1</b>	<b>14.80</b>

## **Promotion strategy**

### 1. Word of mouth

The present can spread the word by providing them with our business card. This includes fliers or coupon with each purchase and asks them to pass them to other customer.

### 2. Website design

People can get quick and clear information through our website. The official website will provide a free online material that can be, read printed or downloaded for reader's reference. Information on the website will be keeping up-to-date weekly or as soon as new information are provided. Our official website will allow interested buyer to make online ordering by provided a purchase form, catalogue and list of products complete with the specification are easily access. An interactive demonstration and product design picture or video, question and answer section part also can help us to attract the potential buyers.

### 3. Display Advertising

The ads should be attractively designed and easy to read, with a limited number of words and a good use of white space. Incorporated a trademark or symbol in every as so that it is quickly recognized by our regular customers. The advertising department of the newspaper can help in planning a layout. Since such ads are more expensive, cooperative funding should be explored. All ads will be four-color and between 1/4 and 1/8 page in size. Each ad will prominently feature our logo and a bright, colorful, changing display of upscale kites.

### 4. Printed material.

Every business will include some of these in their promotion plans. The most common marketing material is brochures, leaflets, service sheet and business card. The brochure can include the map of the area with direction to our company. Such directories will be effective with proper promotion and distribution to prospective customers.

## 5. Publicity

Another avenue of promotion that company used to generate publicity is conduct special events including community involvement were product launches, press release, and demonstration can be held. We also will have a small booth or tabletop display at building material exhibition or glass exhibition each year. We will also provide limited funds for display space for our independent reps at regional trade shows that they attend.

### 3.8 Marketing budget

Particulars	Fixed Assets (RM)	Monthly Expenses (RM)	Others (RM)	Total (RM)
<b><i>Fixed Assets</i></b>				
Business card			20.00	20.00
Signboard	980.00			980.00
Website	3923.10			3923.10
<b><i>Working Capital</i></b>				
Flyers (A5 size)		29.00		29.00
Newspaper			84,000	84,000
<b><i>Pre-Operations &amp; Other Expenditure</i></b>				
Other Expenditure			-	-
<b>Total</b>				<b>88,952.10</b>

# **CHAPTER 4: OPERATION PLAN**

## 4.0 OPERATION PLAN

### Introduction

One of the most crucial parts of any business organization is the operation department since it is through the operation of its products that the company will flourish. Profitability is another aspect of our business enterprise that we may operate to the fullest.

To match client expectations, every activity in this operation will be carried out in accordance with the plan. To meet the expanding public demand, we committed to continuing to create smart glass and smart film goods over this period.

This operation displays data on product costs, process time, process flow diagrams, and a list of raw material and equipment suppliers.

We have used system technology and management in the operation department to make sure that the company would produce cocoa butter soap more effectively. As a result, it can satisfy consumer needs by offering the finest service, so indirectly generating the highest profits.

Businesses may mass create using high-tech tools and technology, which lowers manufacturing costs and increases their competitiveness in the market. We enhanced the body soap with new functions and natural components to make it more practical and allergen-free in addition to performing similar tasks to those of our rivals' products.

In addition, we make sure that everyone connected to the operational process gets along well. This can prevent intentional errors committed by some employees. We always make sure that our staff develop into ambitious, dependable, and responsible individuals at work.

To assure the high-quality manufacture of our products, we employ supervisors with strong operational skills and work experience. We also offer basic and advanced training to employees so they can develop their own abilities and create goods effectively.

#### 4.1 Process Planning



Figure 3 Process Planning for production Body Bloomer Soap



Figure 4: Process chart for Body Bloomer soap



## 4.2 Operation Layout

Layout refers to the arrangement of machines, equipment, workers, and other facilities used in operation. In Body Bloomer Cocoa Butter Bar Soap, our layout is based on production process. This layout is suitable for our business because our production process is continuous flow production. Good layout design is conducive to make workers more efficient in producing products.

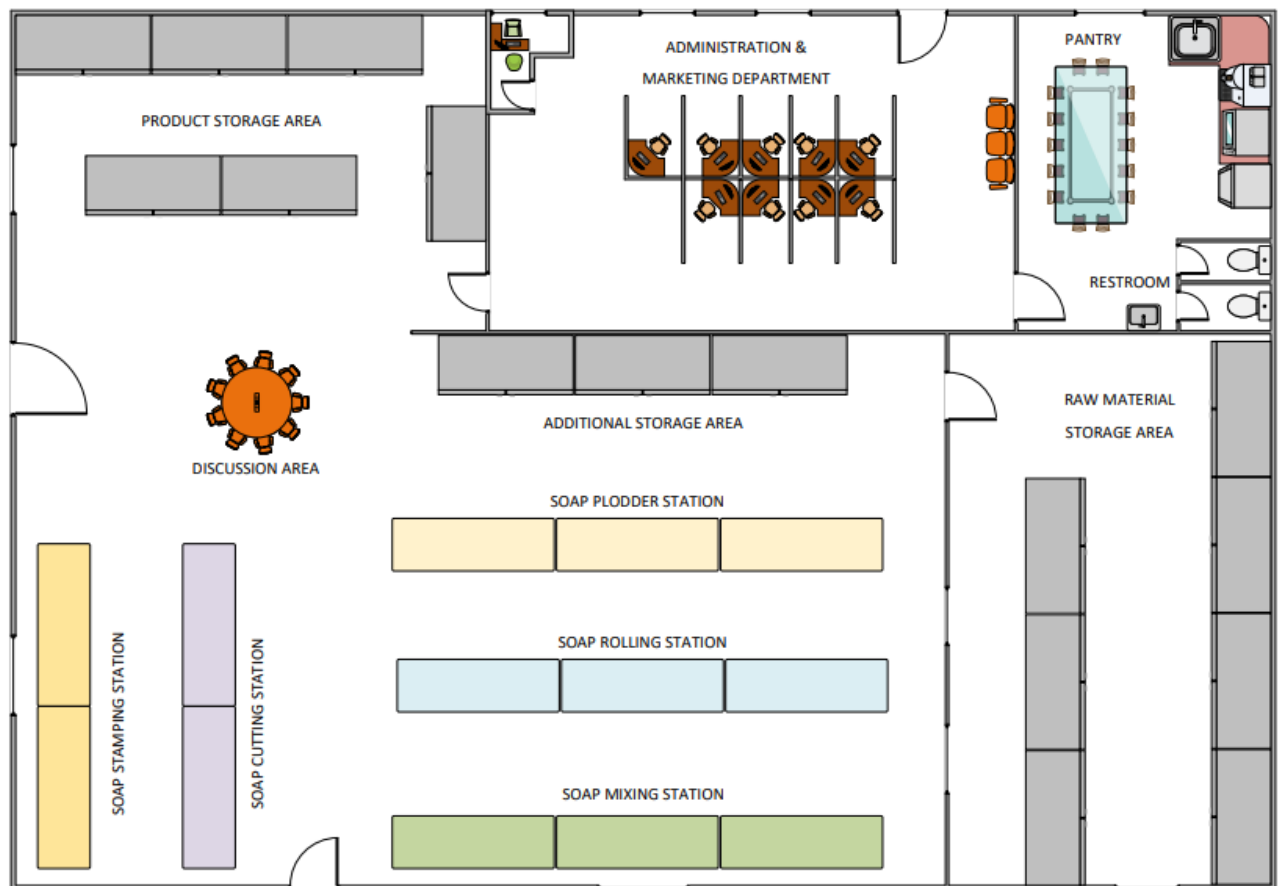


Figure 5: Operation layout for Cocoa Butter Soap Manufacturing Sdn Bhd

### 4.3 Production Planning

#### Calculation for output per day

Average sales/month	:	RM 75,160.80 / month
Price/unit	:	RM 21.90
No. of output/month	:	3,432 units / month
Working days	:	26 days / month
No. of output/day	:	3,432 units / 26 days 132 units / day

#### Manpower planning

Workers productive time per day = Working hours – lunch break time

$$= 8 \text{ hours} - 1 \text{ hour}$$

$$= 7 \text{ hours per day}$$

No. of workers required =  $\frac{\text{Planned rate of production per day}}{\text{Worker production time per day}} \times \text{Worker standard production time per unit}$

$$= \frac{132 \text{ units}}{8 \text{ hours/day}} \times 2 \text{ hours} = 33 \text{ workers}$$

#### 4.4 Material Requirement Planning

##### Bill of Material

Table 9: Bill of Material for monthly production

Materials	Quantity (Kg)	Safety Stock (Kg)	Total Material Requirement (Kg)	Price Per Unit (RM/Kg)	Total Price (RM)
Olive oil	1,030	52	1,082	38.50	41,657.00
Coconut oil	343	18	361	15.80	5,703.80
Palm oil	268	13	281	11.40	3,203.40
Cocoa butter	229	12	241	50.13	12,081.33
Castor oil	114	6	120	19.95	2,394.00
Sodium Hydroxide	275	14	289	10.60	3,063.40
<b>TOTAL</b>					<b>RM 68,108.93</b>

##### Supplier of Raw Materials:

No.	Materials	Supplier
1.	Olive oil	YKL Multi Sdn Bhd
2.	Coconut oil	YKL Multi Sdn Bhd
3.	Palm oil	Pacific Oils and Fats Industries (PACOIL) Sdn Bhd
4.	Cocoa butter	Personal Formula Resources (M) Sdn Bhd
5.	Castor oil	YKL Multi Sdn Bhd
6.	Sodium Hydroxide	Netforce Chemical Sdn Bhd

**Function of Material:**

<b>MATERIALS</b>	<b>FUNCTION</b>
Olive oil	Olive oil in pale yellow or greenish oily liquid is a natural vegetable oil that comes from the olives husk, original from the Mediterranean area. It possesses excellent emollient properties, has a superior moisturizing effect on the upper layer of the skin and reduces scars. Olive oil has natural Vitamin E with antioxidant and capability to protect vital cell structures by neutralizing free radicals. It helps in the reduction of scarring from wounds and on the appearance of stretch marks on the skin.
Virgin coconut oil (VCO)	Virgin Coconut oil (VCO) is truly spectacular oil with deep and mildly intoxicating scent of pure coconut pulp. 100% virgin cold pressed and unrefined. Virgin Coconut oil (VCO) is perfect moisturizer; it can be used to soften dry and scaly skin which is often susceptible to infections. Virgin Coconut oil (VCO) strengthens connective tissues so wrinkles and sagging of the skin is prevented. Dead cells on the outer surface of the skin are removed, making your skin glow. Virgin Coconut oil (VCO)'s antioxidant properties will prevent skin from sagging and eliminate wrinkles.
Palm oil	Palm oil is used to create a hard bar with a stable lather and is often used to make something more long-lasting and resistant to melting. Using palm oil in your soap will give you a bar that has a moderate amount of cleansing and conditioning properties.
Cocoa butter	Cocoa butter is a rich moisturizer than penetrates deep into our skin to offer intense hydration and a hint of delicious chocolate. Yum! It's abundant in antioxidants that protect our skin from environmental, internal, and external forces that can cause irritation or damage to the skin.
Castor oil	Castor oil is a natural emollient that penetrates the skin and help stimulate the production of collagen and elastic which can soften and hydrate the skin. Therefore, Castor oil is a

	<p>wonderful natural treatment for wrinkles since it restores and rejuvenates skin's natural youthful appearance by making skin smoother, softer and pliant. Castor oil is very soothing the skin when included into cosmetic applications and is a great moisturizer for hair and scalp. The anti-inflammatory properties of Castor oil make it an excellent massage oil for relieving arthritic joints, nerve inflammations, and sore muscles.</p>
Sodium hydroxide	<p>Sodium hydroxide can saponify oils. That means it helps the oils and fats lather and foam into a soap. Without it, the soap would be a big mess of various oils and fats that are not unified into one product. It is also used in small amounts to establish and maintain the pH of a product.</p>

#### 4.5 Machine Requirement Planning

NO.	ITEMS	QUANTITY	PRICE PER UNIT (RM)	TOTAL COST (RM)
1.	Soap mixer machine	1	5,631.17	5,631.17
2.	Soap roller machine	2	1,658.00	3,316.00
3.	Soap duplex plodder	1	7,192.35	7,192.35
4.	Soap bar cutting machine	2	2,991.15	5,982.3
5.	Soap stamping machine	3	572.22	1,716.66
			<b>TOTAL</b>	<b>RM 23,838.48</b>

#### Supplier of Machines and Equipment

LIST OF MACHINES	FUNCTION OF MACHINE	SUPPLIER
Soap mixer machine	Used to mix all the ingredients continuously.	Nanjing Qiu Rong Machinery Equipment Co., Ltd.
Soap roller machine	Used to roll the soap for better mixing process.	Nanjing Qiu Rong Machinery Equipment Co., Ltd.
Soap duplex plodder	Used to compress the soap which the output will be in a bar form.	Nanjing Qiu Rong Machinery Equipment Co., Ltd.
Soap bar cutting machine	Used to cut the soap bar automatically according to the desired size.	Nanjing Qiu Rong Machinery Equipment Co., Ltd.
Soap stamping machine	Used to exact shape and size of the final soap, with the brand stamped on the soap.	Nanjing Qiu Rong Machinery Equipment Co., Ltd.

## 4.7 Business and Operation Hours

The hours that businesses are open to customers are referred to as business hours. We choose to keep our business open for 8 hours per day. Due to our company's policy, which places more importance on employee health and wellbeing than output volume, our production line will not operate in two shifts.

<b>Days</b>	<b>Working Hours</b>	<b>Lunch Break</b>
Monday to Friday	09:00 am – 06:00 pm	01:00 pm – 02:00 pm
Saturday	09:00 am – 02:30 pm	-

#### 4.8 Operation Personnel Schedule

POSITION	NO. OF PERSONNEL	TASKS AND RESPONSIBILITIES
Operation Manager	1	to communicate organizational needs, oversee employees' performance, provide guidance, support, identify development needs, and manage the reciprocal relationship between staff and the organization so that each is successful.
Assistant Operation Manager	2	To perform administrative tasks, documenting procedures, and hiring and training staff. They are also required to monitor staff productivity and develop initiatives toward enhanced job performance.
Technician	2	Performing maintenance on equipment and machinery to support production and achieve desired results.
Assistant technician	2	<p>Assist technicians in handling routine customer issues.</p> <p>Assist and support technicians in repairing electronic products and items.</p> <p>Perform tests and repairs on electronic items, equipment and machinery.</p> <p>Provide technical services to customers on time.</p>



General worker	26	<p>Manning the equipment used in preparing products.</p> <p>Monitoring the product line to ensure that everything is on schedule.</p> <p>Organizing the inventory.</p> <p>Attaching metal, straps, linings, cutouts, or other fixtures where necessary.</p> <p>Maintaining a neat and clean processing environment.</p>
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#### 4.9 Remuneration Schedule

POSITION	NO. OF PERSONNEL	MONTHLY SALARY (RM)	EPF CONTRIBUTION (%)	SOCSSO CONTRIBUTION (%)	TOTAL (RM)
Operation Manager	1	5269.00	13	1.75	4,491.82
Asst. Operation Manager	2	3250.00	13	1.75	2,770.63
Technician	2	1900.00	13	1.75	1,619.75
Asst. Technician	2	1800.00	13	1.75	1,534.50
General worker	26	1500.00	13	1.75	1,278.75
<b>TOTAL</b>					<b>49,589.08</b>

## **4.10 License Permit and Regulation Requirement**

### **Importance of licenses**

The first thing that we must obtain to start a business is a valid business license. All the documents such as licenses, registrations, permit, and approvals are very important. In our manufacturing company, we must comply some form of license before running the business.

### **List of general licenses required:**

- Valid Business License from local authority
- SSM Company Profile
- Latest audited report or management account
- Company profile
- List of machinery and function
- List of raw material, quantity, and name of supplier
- List of products, quantity, and name of customer
- List of manpower (management, technical, and factory department)
- Factory layout plan

#### 4.11 Operation budget

<b>Particulars</b>	<b>Fixed Assets (RM)</b>	<b>Monthly Expenses (RM)</b>	<b>Others (RM)</b>	<b>Total (RM)</b>
<b><i>Fixed Assets</i></b>				
Machines	23,838.48			23,838.48
<b><i>Working Capital</i></b>				
Raw Materials and Packaging		68,108.93		68,108.93
Carriage Inward and Duty		1,000		1,000
Salaries, EPF & SOCSO		49,589.08		49,589.08
<b><i>Pre-Operations &amp; Other Expenditure</i></b>				
Other Expenditure			500	500
<b>Total</b>	<b>23,838.48</b>	<b>118,698.01</b>	<b>500</b>	<b>143,036.49</b>

# **CHAPTER 5: FINANCIAL PLAN**

## 5.0 FINANCIAL PLAN

### 5.1 Financial Objectives

The financial plan is another important business activity that should be considered and given higher 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 assets, which also includes budgeting, forecasting, borrowing, lending, investing, and saving. All financial information gleaned 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.

This plan includes estimating 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 payment schedules for loan and hire purchase repayments, should also be included to support the business analysis.

The objectives of the financial plan are to:

- Ensure that the most amount of internal source capacity is developed.
- Capitalize the most amount of internal source availability.
- Guarantee that the project's execution is a complete success.
- Ensure that the project's initial capital is appropriate and sufficient.
- Examine a business project's 70% feasibility before committing actual funding.
- Ensure that the debt is restructured at least minimally.

Without a financial plan, a company's cash flow may be unclear and problematic down the road because it is impossible to track where the money is coming from and going. In general, a financial strategy and report is crucial and serves as the foundation of a corporation by keeping track of both incoming and exiting funds. Profitability, liquidity, efficiency, and stability are the four primary financial goals.

## 5.2 Project Implementation Cost and Sources of Financing

## ➤ Administration Budget

<b>ADMINISTRATIVE BUDGET</b>				
<b>Particulars</b>	<b>F.Assets</b>	<b>Monthly Exp.</b>	<b>Others</b>	<b>Total</b>
<b><i>Fixed Assets</i></b>				
Land & Building	4,600,000			4,600,000
Furniture & Fittings	12,400			12,400
Renovation	12,000			12,000
Vehicle	107,900			107,900
0	-			-
<b><i>Working Capital</i></b>				
Utilities		1,200		1,200
Salary, EPF & SOCSO		25,063		25,063
Office Supplies		637		637
Office Furniture and equipment		25,796		25,796
<b><i>Pre-Operations &amp; Other Expenditure</i></b>				
Other Expenditure			-	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			220	220
Insurance & Road Tax for Motor Vehicle			441	441
Other Pre-Operations Expenditure			-	-
<b>Total</b>	<b>4,732,300</b>	<b>52,696</b>	<b>661</b>	<b>4,785,657</b>

## ➤ Marketing Budget

<b>MARKETING BUDGET</b>				
<b>Particulars</b>	<b>F.Assets</b>	<b>Monthly Exp.</b>	<b>Others</b>	<b>Total</b>
<b><i>Fixed Assets</i></b>				
Business card	20			20
Signboard	980			980
Website	3,923			3,923
<b><i>Working Capital</i></b>				
Flyers (A5 size)		29		29
Newspaper		84,000		84,000
<b><i>Pre-Operations &amp; Other Expenditure</i></b>				
Other Expenditure			-	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
<b>Total</b>	<b>4,923</b>	<b>84,029</b>	<b>-</b>	<b>88,952</b>



## ➤ Operation Budget

<b>OPERATIONS BUDGET</b>				
<b>Particulars</b>	<b>F.Assets</b>	<b>Monthly Exp.</b>	<b>Others</b>	<b>Total</b>
<b><i>Fixed Assets</i></b>				
Machines	23,838			23,838
0	-			-
0	-			-
0	-			-
<b><i>Working Capital</i></b>				
Raw Materials & Packaging		68,109		68,109
Carriage Inward & Duty		1,000		1,000
Salaries, EPF & SOCSO		49,589		49,589
0		-		-
0		-		-
0		-		-
0		-		-
<b><i>Pre-Operations &amp; Other Expenditure</i></b>				
Other Expenditure			500	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
<b>Total</b>	<b>23,838</b>	<b>118,698</b>	<b>500</b>	<b>142,536</b>

## 5.3 Sources of Financing

### Overview

When a business refers to its source of funding, it refers to the place from where it obtains funds for activities like administration, marketing, and operating. All business owners, but especially new ones, must have a source of funding to act as a pillar of support for their enterprise. Every finance manager faces the significant task of selecting the appropriate source and mix of financing.

The source of finance can be broken down into three categories based on time, generation, ownership, and control.

Based on a period, it can be classified into three, which are:

- **Long term** (More than 5 years to 10, 15, 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)

-

**PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE**

Project Implementation Cost			Sources of Finance		
Requirements	Cost	Loan	Hire-Purchase	Own Contribution	
<b>Fixed Assets</b>					
			Cash	Existing F. Assets	
Land & Building	4,600,000	4,600,000			
Furniture & Fittings	12,400	12,400			
Renovation	12,000	12,000			
Vehicle	107,900	107,900			
0	0	0			
Business card	20	20			
Signboard	980	980			
Website	3,923	3,923			
0	0	0			
Machines	23,838	23,838			
0	0	0			
0	0	0			
0	0	0			
<b>Working Capital</b>					
1 months					
Administrative	52,696	52,696			
Marketing	84,029	84,029			
Operations	118,698	118,698			
<b>Pre-Operations &amp; Other Expenditure</b>	1,161	1,161			
<b>Contingencies</b> 10%	501,765	501,765			
<b>TOTAL</b>	<b>5,519,410</b>	<b>5,519,410</b>	<b>0</b>	<b>0</b>	<b>0</b>





Tax Payable		0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL CASH OUTFLOW</b>	<b>4,761,722</b>	<b>370,910</b>	<b>370,410</b>	<b>370,410</b>	<b>370,410</b>	<b>370,410</b>	<b>370,410</b>	<b>370,410</b>	<b>370,410</b>	<b>370,410</b>	<b>370,410</b>	<b>370,410</b>	<b>370,410</b>	<b>9,207,148</b>
<b>CASH SURPLUS (DEFICIT)</b>	<b>757,687</b>	<b>295,750</b>	<b>295,250</b>	<b>295,250</b>	<b>295,250</b>	<b>-295,250</b>	<b>-295,250</b>	<b>-295,250</b>	<b>-295,250</b>	<b>-295,250</b>	<b>-295,250</b>	<b>-295,250</b>	<b>-295,250</b>	<b>-2,785,809</b>
<b>BEGINNING CASH BALANCE</b>		<b>757,687</b>	<b>461,938</b>	<b>166,688</b>	<b>128,562</b>	<b>-423,811</b>	<b>-719,061</b>	<b>1,014,311</b>	<b>1,309,560</b>	<b>-1,604,810</b>	<b>-1,900,060</b>	<b>-2,195,309</b>	<b>2,490,559</b>	<b>0</b>
<b>ENDING CASH BALANCE</b>	<b>757,687</b>	<b>461,938</b>	<b>166,688</b>	<b>128,562</b>	<b>423,811</b>	<b>-719,061</b>	<b>-1,014,311</b>	<b>1,309,560</b>	<b>1,604,810</b>	<b>-1,900,060</b>	<b>-2,195,309</b>	<b>-2,490,559</b>	<b>2,785,809</b>	<b>-2,785,809</b>

MONTH	Pre-Operations	TOTAL YR 1	YEAR 2	YEAR 3
<b><u>CASH INFLOW</u></b>				
Capital (Cash)	0	0	0	0
Loan	5,519,410	5,519,410	0	0
Cash Sales		901,930	947,027	1,041,729
Collection of Accounts Receivable		0	0	0
<b>TOTAL CASH INFLOW</b>	<b>5,519,410</b>	<b>6,421,339</b>	<b>947,027</b>	<b>1,041,729</b>
<b><u>CASH OUTFLOW</u></b>				
<b>Administrative Expenditure</b>				
Utilities		14,400	16,128	18,386
Salary, EPF & SOCSO		300,751	336,842	383,999
Office Supplies		7,643	8,560	9,759
Office Furniture and equipment		309,554	346,701	395,239
	0	0	0	0
	0	0	0	0
	0	0	0	0
<b>Marketing Expenditure</b>				
Flyers (A5 size)		348	390	444
Newspaper		1,008,000	1,128,960	1,287,014
<b>Operations Expenditure</b>				
Cash Purchase		817,307	858,172	943,990
Payment of Account Payable		0	0	0
Carriage Inward & Duty		12,000	13,440	15,322
Salaries, EPF & SOCSO		595,069	666,477	759,784
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
<b>Other Expenditure</b>				
		500	560	638
<b>Pre-Operations</b>				
Deposit (rent, utilities, etc.)	0	0	0	0
Business Registration & Licences	220	220		
Insurance & Road Tax for Motor Vehicle	441	441	441	441
Other Pre-Operations Expenditure	0	0		
<b>Fixed Assets</b>				
Purchase of Fixed Assets - Land & Building	4,600,000	4,600,000	0	0
Purchase of Fixed Assets - Others	161,062	161,062	0	0
Hire-Purchase Down Payment	0	0	0	0
<b>Hire-Purchase Repayment:</b>				
Principal		0	0	0
Interest		0	0	0
<b>Loan Repayment:</b>				
Principal		1,103,882	1,103,882	1,103,882
Interest		275,970	220,776	165,582
Tax Payable		0	0	0
<b>TOTAL CASH OUTFLOW</b>	<b>4,761,722</b>	<b>9,207,148</b>	<b>4,701,329</b>	<b>5,084,481</b>
<b>CASH SURPLUS (DEFICIT)</b>	<b>757,687</b>	<b>-2,785,809</b>	<b>-3,754,303</b>	<b>-4,042,751</b>
<b>BEGINNING CASH BALANCE</b>		<b>0</b>	<b>-2,785,809</b>	<b>-6,540,112</b>
<b>ENDING CASH BALANCE</b>	<b>757,687</b>	<b>-2,785,809</b>	<b>-6,540,112</b>	<b>-10,582,863</b>

## 5.5 Pro-Forma Income Statement

<b>0</b>			
<b>PRO-FORMA INCOME STATEMENT</b>			
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
<b>Sales</b>	<b>901,930</b>	<b>947,027</b>	<b>1,041,729</b>
<b>Less: Cost of Sales</b>			
Opening Stock of Finished Goods	0	310	270
Production Cost	1,428,774	1,542,937	1,723,913
less: Ending Stock of Finished Goods	310	270	290
	0	0	0
	<b>1,428,464</b>	<b>1,542,977</b>	<b>1,723,893</b>
<b>Gross Profit</b>	<b>-526,534</b>	<b>-595,951</b>	<b>-682,164</b>
<b>Less: Expenditure</b>			
Administrative Expenditure	632,349	708,231	807,383
Marketing Expenditure	1,008,348	1,129,350	1,287,459
Other Expenditure	500	560	638
Business Registration & Licences	220		
Insurance & Road Tax for Motor Vehicle	441	441	441
Other Pre-Operations Expenditure	0	0	0
Interest on Hire-Purchase	0	0	0
Interest on Loan	275,970	220,776	165,582
Depreciation of Fixed Assets	27,445	27,445	27,445
<b>Total Expenditure</b>	<b>1,945,273</b>	<b>2,086,802</b>	<b>2,288,948</b>
<b>Net Profit Before Tax</b>	<b>-2,471,807</b>	<b>-2,682,753</b>	<b>-2,971,112</b>
<b>Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Profit After Tax</b>	<b>-2,471,807</b>	<b>-2,682,753</b>	<b>-2,971,112</b>
<b>Accumulated Net Profit</b>	<b>-2,471,807</b>	<b>-5,154,560</b>	<b>-8,125,672</b>



## 5.6 Pro-Forma Balance Sheet

<b>0</b>			
<b>PRO-FORMA BALANCE SHEET</b>			
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
<b>ASSETS</b>			
<b>Fixed Assets (Book Value)</b>			
Land & Building	4,600,000	4,600,000	4,600,000
Furniture & Fittings	9,920	7,440	4,960
Renovation	9,600	7,200	4,800
Vehicle	86,320	64,740	43,160
0	0	0	0
Business card	16	12	8
Signboard	784	588	392
Website	3,138	2,354	1,569
0	0	0	0
Machines	19,071	14,303	9,535
	<b>4,728,849</b>	<b>4,696,637</b>	<b>4,664,425</b>
<b>Current Assets</b>			
Stock of Raw Materials	370	290	240
Stock of Finished Goods	310	270	290
Accounts Receivable	0	0	0
Cash Balance	<b>-2,785,809</b>	<b>-6,540,112</b>	<b>-10,582,863</b>
	<b>-2,785,129</b>	<b>-6,539,552</b>	<b>-10,582,333</b>
<b>Other Assets</b>			
Deposit	0	0	0
<b>TOTAL ASSETS</b>	<b>1,943,721</b>	<b>-1,842,915</b>	<b>-5,917,908</b>
<b>Owners' Equity</b>			
Capital	0	0	0
Accumulated Profit	<b>-2,471,807</b>	<b>-5,154,560</b>	<b>-8,125,672</b>
	<b>-2,471,807</b>	<b>-5,154,560</b>	<b>-8,125,672</b>
<b>Long Term Liabilities</b>			
Loan Balance	4,415,528	3,311,646	2,207,764
Hire-Purchase Balance	0	0	0
	<b>4,415,528</b>	<b>3,311,646</b>	<b>2,207,764</b>
<b>Current Liabilities</b>			
Accounts Payable	0	0	0
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>1,943,721</b>	<b>-1,842,915</b>	<b>-5,917,908</b>

## 6.0 CONCLUSION

We all concluded that choosing to open a Body Bloomer Cocoa Butter Bar Soap Shop would be the best course of action for us after carefully examining the business prospect and scanning the surrounding area. We have a strong sense of assurance that our company will be accepted and well-known in our neighborhood. Additionally, we genuinely want to improve the quality of health and people that used our product. Apart from that, we think Body Bloomer Cocoa Butter Bar Shop will make a lot of money to cover all the costs. In addition, we are certain that we can accomplish all our goals, including Create and curate only healthiest, highest quality and most moisturizing bar soap products for human use and consumption using alternative and innovative organic ingredient and process.

To provide the community with the greatest service that we have to offer, Body Bloomer Cocoa Butter Bar Shop is unquestionably the most important and effective initiative. We are passionate about leading personal and hygiene company by creating trustworthy, innovative products to increase the life quality of our consumers and environmentally friendly, as stated previously in our motto which is 'Our Priority is quality'. We think that having a body soap nearby can improve the community's health. Therefore, since our activity will have a significant influence on the community, we must obtain consent before we can begin. Last but not least, finishing this ENT300 business plan has provided us with the ideal opportunity to learn how to start our own firm. Therefore, ENT300 is crucial for us since it will inform and inspire us to launch our own new business in order to survive in the future.

## PARTNERSHIP AGREEMENT

This Partnership Agreement is made on “1 November 2021” between “NUR AMILIA SHAHIDAH BINTI AHMAD ZUPERI”, “NUR ELYNA BALQISH BINTI MOHD RAMZAN and “MUHAMMAD AMIRUL AIMAN BIN IBRAHIM”.

### 1. Cocoa Butter Soap Manufacturing Sdn Bhd

The parties hereby form a partnership under the name of “Cocoa Butter Soap Manufacturing Sdn Bhd” to open a soap manufacturing factory. The location of the business shall be at “alan Platinum 4, Platinum Business Park, Masai, 81700 Pasir Gudang, Johor, Malaysia”.

### 2. Term

The partnership shall begin on “31 December 2021”, and shall continue until every partner agreed to terminate this partnership agreement.

### 3. Capital

The capital of the partnership shall be contributed to cash by the partners as follows:

- A separate capital account shall be maintained for each partner.
- Neither partner shall withdraw any part of their capital account.
- Upon the demand of either partner, the capital accounts of the partners shall be always maintained in the proportions in which the partners share in the profits and losses of the partnership. The capital contribution to the partnership is stated as follows:

Name	Position	Capital Contribution (RM)	Percentage Contribution (%)
Nur Amilia Shahidah binti Ahmad Zuperi	General Manager	7,750.00	13
Nur Elyna Balqish binti Mohd Ramzan	Operation Manager	5,269.00	13
Muhammad Amirul Aiman bin Ibrahim	Financial Manager	5,675.00	13

#### 4. Profit and Loss

The net profit of the partnership shall be divided equally between the partners and the net losses shall be borne equally by them. A separate income account shall be maintained for each partner. Partnership profits and losses shall be charged or credited to the separate income account of each partner. If a partner has no credit balance in their income account, losses shall be charged to their capital account.

#### 5. Salaries and Withdrawals

Partners shall receive any salary for services rendered to the partnership. Each partner may, from time to time, withdraw the credit balance in their income account.

#### 6. Interest

No interest shall be paid on the initial contributions to the capital of the partnership or on any subsequent contributions of capital.

#### 7. Management Duties and Restrictions

The partners shall have equal rights in the management of the partnership business, and each partner shall devote their entire time to the conduct of the business. Without the consent of the other partner neither partner shall on behalf of the partnership borrow or lend money, or make, deliver, or accept any commercial paper, or execute any mortgage, security agreement, bond, or lease, or purchase or contract to purchase, or sell or contract to sell any property for or of the partnership other than the type of property bought and sold in the regular course of its business.

#### 8. Banking

All funds of the partnership shall be deposited in its name in such checking account or accounts as shall be designated by the partners. All withdrawals therefrom are to be made upon checks signed by either partner.

#### 9. Books

The partnership books shall be maintained at the principal office of the partnership, and each partner shall always have access to the books. The books shall be kept on a fiscal year basis and shall be closed and balanced at the end of each fiscal year. An audit shall be made as of the closing date.

#### 10. Voluntary Termination

## COMPENSATION AND BENEFITS

- EMPLOYMENT act 1995

Employment law in Malaysia is generally governed by the Employment Act 1955 (“Employment Act”). The Employment Act sets out certain minimum benefits that are afforded to applicable employees. For applicable employees – any clause in an employment contract that purports to offer less favorable benefits than those set out in the Employment Act, shall be void and replaced with the minimum benefits in the Employment Act.

The protection under the Employment Act only applies to these categories of employees:

- ❖ Employees whose monthly salary does not exceed RM2,000
- ❖ Employees who are engaged in manual labor, regardless of salary.
- ❖ Employees engaged in the operation or maintenance of mechanically propelled.
- ❖ vehicle
- ❖ Employees who supervise or oversees other employees engaged in manual labor.
- ❖ Employees engaged in any capacity on a vessel (subject to certain other conditions)

1) Rest day

Every employee shall be allowed in each week a rest day of one whole day as may be determined from time to time by the employer.

2) Holidays

Every employee shall be entitled to a paid holiday at his ordinary rate of pay on ten gazette public holidays in any one calendar year, four of which shall be:

- a. the National Day.
- b. the Birthday of the Yang di-Pertuan Agong;
- c. the Birthday of the Ruler or the Yang di-Pertua Negeri 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 gazette public holidays falls on a rest day the working day following immediately thereafter shall be a paid holiday in substitution therefore.

### 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 than 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) 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 more than 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 more than 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 to 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 depend 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 programmed 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)

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 number of wages at the rate respectively set out in the Third Schedule (Section 43(1), EPF Act 1991).

## 7.0 APPENDICES

- Body Bloomer Soap Bar Brochure



**ABOUT US**

Our company was founded in 2022 and has grown tremendously in two years by gaining a reputation in the hotel supply industry, grocery store and supermarket. We are committed to deliver world class products and service to international market, suppliers and retailers.

**OUR MISSION**

To be one of the leading companies in personal and hygiene care markets and form competition via designing products that fits to market needs and customers expectations and sustain Body Bloomer as a profitable company that our employees, suppliers, partners and consumers are proud of.

**OUR VISION**

Be a leading personal and hygiene company by creating trustworthy, innovative products to increase the life quality of our consumers and environmentally friendly.

Our Priority is Quality

Our Priority is Quality

CSH SDN BHD  
BODY BLOOMER  
SINCE 2022

WWW.BODYBLOOMER.COM.MY



**Main Ingredients**

Cocoa is so much more than just the ingredient for the chocolate we all love. It's also been used in medicines for around 3,000 years. We know there are many cocoa benefits when used in natural skincare products such as cocoa shower gel and cocoa soap. Because cocoa butter is high in fatty acids, it's often used for its ability to hydrate and nourish your skin as well as improve its elasticity.

**Description**

Treat yourself to a moisturizing, beautifully fragrant shower experience with Body Bloomer Cocoa Butter Soap Bar. With familiar ingredients of 95% natural, it's a little time to enjoy reconnecting with nature. Our shower cream also has a gentle, 95% biodegradable formula that's been dermatologically tested.

Our Priority is Quality

**CONTACT**

☎ 019-3765260

✉ bodybloomer@cocoamsb.com

🌐 www.bodybloomer.com.my

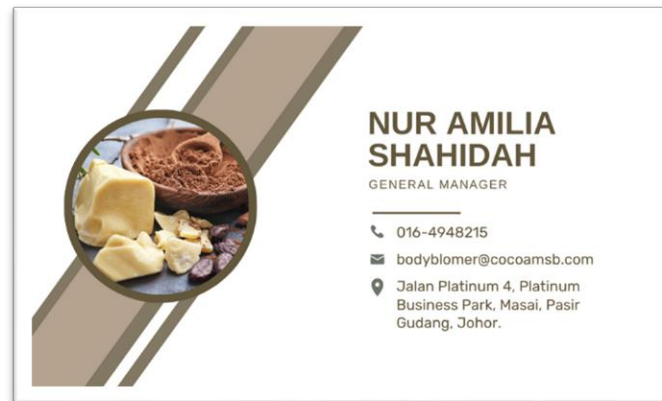
📍 Jalan Platinum 4, Platinum Business Park, Masai, Pasir Gudang, Johor, Malaysia

95% BIODEGRADABLE FORMULA

COMMITTED TO RESPONSIBLE SOURCING




- Example of business card use for every employee in Body Bloomer Cocoa Butter Soap



- PERKESO (SOCSO) – Registration form for employers, employees, and domestic employees

LAMPIRAN C


**BORANG PENDAFTARAN PEKERJA DOMESTIK**  
**DOMESTIC WORKER'S REGISTRATION FORM**

**A. BUTIR-BUTIR PEKERJA DOMESTIK / PARTICULARS OF DOMESTIC WORKER**

A1. Nama \*  
Name

A2. Warganegara\*  
Nationality

A3. Tarikh lahir \*  
Date of Birth

A4. Jenis Pekerjaan  
Type of Occupation

A5. Jantina \*  
Gender

A6. Alamat surat mengemil \*  
Correspondence Address

A7. No. Tel. Rumah  
Home Phone No.

A8. No. Tel. Darabik  
Mobile Phone No.

A9. Alamat tempat kediaman \*  
Workplace Address

A10. No. Kad Pendaftaran Pengemilan Diri \*  
Registration Identity Card No.

A11. No. Pasport \*  
Passport No.

A12. Tempoh Sah Laku Pasport \*  
Validity Period of Passport

A13. No. Permit Kerja / Permit Maksud \*  
Working Permit / Entry Pass No.

A14. Tarikh Mula Kerja\*  
Employment Start Date

A15. Tempoh Sah Laku Permit Kerja \*  
Validity Period of Working Permit / Entry Pass

A16. Tempoh Kerja/Bekerja \*  
Period of Working Contract

A17. Masa Bekerja \*  
Working Time

A18. Kontak Hukuman \*  
Source Contact

**B. BUTIR-BUTIR MAJIKAN / PARTICULAR OF EMPLOYER**

B1. No. Kod Majikan \*  
Employer's Code No.

B2. E-Mel  
Email

B3. Nama Majikan  
Employer's Name

B4. Warganegara\*  
Nationality

B5. No. Kad Pendaftaran Pengemilan Diri / No. Pasport \*  
Registration Identity Card No. / Passport No.

B6. Alamat  
Address

B7. No. Telefon  
Telephone No.

B8. Hubungan dengan pekerja \*  
Relationship with employee

**C. BUTIR-BUTIR WARIS / PARTICULAR OF NEXT OF KIN**

C1. Nama \*  
Name

C2. Alamat surat mengemil \*  
Correspondence Address

C3. No. Telefon  
Phone No.

C4. Hubungan dengan pekerja \*  
Relationship with employee


**D. PENGESAHAN MAJIKAN / ENDORSEMENT BY EMPLOYER**

Saya menyetujui bahawa sepanjang pengetahuan dan kepercayaan saya bahawa semua butiran yang dinyatakan adalah benar.  
I certify that in the best of my knowledge and belief that all the particulars specified are true.

Tandatangan majikan / wakil majikan yang diberi kuasa:  
Signature of employer / employer's authorized representative:

Nama \_\_\_\_\_ Tarikh \_\_\_\_\_  
Name \_\_\_\_\_ Date \_\_\_\_\_

Tandatangan tidak diperlukan sekiranya borang ini dihantar melalui medium elektronik termasuk kepada pengesahan oleh PERKESO  
Signature not required if this form is submitted via electronic medium including to PERKESO


**BORANG 1**  
**BORANG PENDAFTARAN MAJIKAN**  
**PERATURAN-PERATURAN (AM) KESELAMATAN SOSIAL PEKERJA 1971**  
**(Employees)**

**BORANG 1 - PENDAFTARAN MAJIKAN**

Nombor Pendaftaran (No. SS/M/COD, Ratan Pictorial, Pembinaan, Pasukan Koperasi) atau Nombor Pendaftaran Diri Majikan (yang telah berdaftar dengan ESM dan agensi lain) atau Nombor PTJ Kerajaan Persekutuan atau Kerajaan Negeri

**A. MAKLUMAT PERUSAHAAN**

A1. Nama Perusahaan

A2. Alamat surat menyurat

Poskod \_\_\_\_\_ Negeri \_\_\_\_\_  
 Post Street \_\_\_\_\_ No. Bdg Bunkam \_\_\_\_\_ WDT \_\_\_\_\_ (Bkg Bunkam/Bankam)

A3. Alamat Perusahaan (Tidak perlu diisi jika alamat adalah sama seperti di A2)

Poskod \_\_\_\_\_ Negeri \_\_\_\_\_  
 Post Street \_\_\_\_\_ No. Bdg Bunkam \_\_\_\_\_ WDT \_\_\_\_\_ (Bkg Bunkam/Bankam)

A4. No. Telefon \_\_\_\_\_ A5. No. Tel. Binar \_\_\_\_\_  
 A6. No. Faks \_\_\_\_\_ A7. E-mel \_\_\_\_\_

A8. Jenis Perusahaan

A8.1. Entiti Perniagaan  
 Sendiran Berhad  Berhad  Kumpulan/Tunggal  Perkongsian  
 Perkongsian Liabiliti Terhad  Berdaftar dengan SSM  Berdaftar dengan SSM  
 Berdaftar dengan agensi lain  Berdaftar dengan agensi lain  
 Tidak berdaftar  Tidak berdaftar

A8.2. Lain-lain \_\_\_\_\_  
Kategori Persekutuan atau Negeri: Sendiran Berhad, Pihak Berkuasa Tempatan, Persekutuan/Kelompokan, Masyarakat Persekutuan, Koperasi

A9. Kaedah Bayaran Caruman  Portal PERKESO  Perbankan Internet  CD  Borang Caruman Bulanan (BA)

**B. PENGESAHAN MAJIKAN/WAKIL MAJIKAN**

Saya dengan ini mengesahkan bahawa maklumat di atas adalah benar sepanjang pengetahuan dan kepercayaan saya.

Tandatangan \_\_\_\_\_  
 Nama Majikan/Name Wakil Majikan: \_\_\_\_\_ Tarikh: \_\_\_\_\_  
 No. KPPN: \_\_\_\_\_  
 Jawatan: \_\_\_\_\_

**KEGUNAAN PERKESO**

Kod Majikan \_\_\_\_\_ Kod Perusahaan \_\_\_\_\_ Tarikh Liabiliti \_\_\_\_\_

Tandatangan tidak diperlukan sekiranya borang ini dihantar melalui medium elektronik termasuk kepada pengesahan oleh PERKESO

