

FACULTY OF CHEMICAL ENGINEERING

DIPLOMA IN CHEMICAL ENGINEERING (EH110) EH1105F

FUNDAMENTALS OF ENTREPRENUERSHIP ENT 300



CAMALEAO AISKRIM COLOR-CHANGING ICE CREAM

PREPARED FOR:

PUAN NORHAFINI BINTI HAMBALI

PREPARED BY:

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BUSINESS PLAN WRITTEN REPORT RUBRICS (50%)

Criteria	Marks Allocated	Poor	Moderate	Satisfactory	Good	Excellent	Marks Obtained
Preliminary		0-1 mark	2 marks	3 marks	4 marks	5 marks	
Material:	5	Poor presentation on the preliminary materials.	Moderate presentation on the preliminary materials	Satisfactory presentation on the preliminary materials.	Good presentation on the preliminary materials.	Excellent presentation on the preliminary materials.	
		0-1 mark	2 marks	3 marks	4 marks	5 marks	
Executive Summary	5	No executive summary	Poorly understand on the executive summary	Moderate understand on the executive summary	Satisfactory understanding on the executive summary	Good understanding on the executive summary	
D		0-1 mark	2 marks	3 marks	4 marks	5 marks	
Business Background	5	Poor presentation on business background	Moderate presentation on business background	Satisfactory presentation on business background	Good presentation on business background	Excellent presentation on business background	
		0-1 mark	2 marks	3 marks	4 marks	5 marks	
Partners Background	5	Poor presentation on partners/shareholders background	Moderate presentation on partners/shareholders background	Satisfactory presentation on partners/shareholders background	Good presentation on partners/ shareholders background	Excellent presentation on partners/shareholders background	
		0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
Administrative Plan	15	Many key elements are not highlighted	Few key elements are highlighted	Fairly highlight key elements	Good in highlighting key elements	Excellent in highlighting key elements	
		0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
Marketing Plan	15	Many key elements are not highlighted	Few key elements are highlighted	Fairly highlight key elements	Good in highlighting key elements	Excellent in highlighting key elements	
		0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
Operation Plan	15	Many key elements are not	Few key elements are	Fairly highlight key	Good in highlighting key	Excellent in highlighting	
		highlighted	highlighted	elements	elements	key elements	
		0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
Financial Plan	15	Many key elements are not highlighted	Few key elements are highlighted	Fairly highlight key elements	Good in highlighting key elements	Excellent in highlighting key elements	
		0-1 mark	2 marks	3 marks	4 marks	5 marks	
Conclusion	5	Poor conclusion of the	Moderate conclusion of	Satisfactory conclusion of	Good conclusion of the	Excellent conclusion of the	
		business plan	the business plan	the business plan	business plan	business plan	
	_	0-1 mark	2 marks	3 marks	4 marks	5 marks	
Appendices	5	Provide poor evidences	Provide sufficient evidences	Provide satisfactory evidences	Provide good evidences	Provide excellent evidences	
		0-1 mark	2 marks	3 marks	4 marks	5 marks	
Writing Style, Spelling & Grammar	5	Writing lacks sentence variety and few grammatical errors	Sentences were somewhat varied with minimal grammatical errors	Sentences were correctly constructed	Sentences were correctly constructed and well-articulated	Sentences were well written and expressed	
		0-1 mark	2 marks	3 marks	4 marks	5 marks	
Overall Report	5	The paper is not acceptable. The work is not up to the quality level.	The paper is acceptable and demonstrate some understanding of the topic	The paper is good and demonstrated average understanding of the topic	The paper is good and demonstrated above average understanding of the topic	The paper is excellent and demonstrated superior quality.	
Total	100						

Permarkahan Business Plan Written Report ENT-Palm

- 1. Permarkahan adalah secara team teaching di mana criteria:
 - a) Administrative Plan (15 marks), Marketing Plan (15 marks), Operating Plan (15 marks) dan Financial Plan (15 marks) daripada Pensyarah ENT.: 60%
 - b) Preliminary Material (5 marks), Executive Summary (5 marks), Business Background (5 marks), Partners Background (5 marks), Conclusion (5 marks), Appendices (5 marks), Writing style (5 marks) and Overall Report (5 marks) daripada Pensyarah Palm. TOTAL: 40%

SECTION: Business Plan Written Report - (50%)

Criteria	Marks Allocated	Poor	Moderate	Satisfactory	Good	Excellent	Marks Obtained
Preliminary		0-1 mark	2 marks	3 marks	4 marks	5 marks	
Material:	<u>5</u>	Poor presentation on the preliminary materials.	Moderate presentation on the preliminary materials	Satisfactory presentation on the preliminary materials.	Good presentation on the preliminary materials.	Excellent presentation on the preliminary materials.	
		0-1 mark	2 marks	3 marks	4 marks	5 marks	
Executive Summary	<u>5</u>	No executive summary	Poorly understand on the executive summary	Moderate understand on the executive summary	Satisfactory understanding on the executive summary	Good understanding on the executive summary	
D		0-1 mark	2 marks	3 marks	4 marks	5 marks	
Business Background	5	Poor presentation on business background	Moderate presentation on business background	Satisfactory presentation on business background	Good presentation on business background	Excellent presentation on business background	
		0-1 mark	2 marks	3 marks	4 marks	5 marks	
Partners Background	<u>5</u>	Poor presentation on partners/shareholders background	Moderate presentation on partners/shareholders background	Satisfactory presentation on partners/shareholders background	Good presentation on partners/ shareholders background	Excellent presentation on partners/shareholders background	
A T		0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
Administrative Plan	<u>15</u>	Many key elements are not highlighted	Few key elements are highlighted	Fairly highlight key elements	Good in highlighting key elements	Excellent in highlighting key elements	
		0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
Marketing Plan	<u>15</u>	Many key elements are not highlighted	Few key elements are highlighted	Fairly highlight key elements	Good in highlighting key elements	Excellent in highlighting key elements	
		0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
Operation Plan	15	Many key elements are not highlighted	Few key elements are highlighted	Fairly highlight key elements	Good in highlighting key elements	Excellent in highlighting key elements	

		0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
Financial Plan	15	Many key elements are not	Few key elements are	Fairly highlight key	Good in highlighting key	Excellent in highlighting	
		highlighted	highlighted	elements	elements	key elements	
		0-1 mark	2 marks	3 marks	4 marks	5 marks	
Conclusion	5	Poor conclusion of the	Moderate conclusion of	Satisfactory conclusion of	Good conclusion of the	Excellent conclusion of the	
		business plan	the business plan	the business plan	business plan	business plan	
		0-1 mark	2 marks	3 marks	4 marks	5 marks	
Appendices	<u>5</u>	Provide poor evidences	Provide sufficient	Provide satisfactory	Provide good evidences	Provide excellent evidences	
		_	evidences	evidences			
		0-1 mark	2 marks	3 marks	4 marks	5 marks	
Writing Style,	_	Writing lacks sentence	Sentences were somewhat	Sentences were correctly	Sentences were correctly	Sentences were well written	
Spelling &	3	variety and few	varied with minimal	constructed	constructed and well-	and expressed	
Grammar		grammatical errors	grammatical errors		articulated		
		0-1 mark	2 marks	3 marks	4 marks	5 marks	
Overall Report	5	The paper is not acceptable.	The paper is acceptable	The paper is good and	The paper is good and	The paper is excellent and	
		The work is not up to the	and demonstrate some	demonstrated average	demonstrated above average	demonstrated superior	
		quality level.	understanding of the topic	understanding of the topic	understanding of the topic	quality.	
Total	100						
	•		TOTAL MA	ARKS			/100

Nurul Haxwani Binti Sabri

Pensyarah Pengajian Kolej Kejuruteraan (Kimia) UiTM Cawangan Johor Kampus Pasir Gudang

ACKNOWLEDGEMENT

ACKNOWLEDGEMENT

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PARTNERSHIP AGREEMENT

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Camaleao Aiskrim offers a frozen delicious and exquisite dairy dessert called ice cream for customers especially ice cream lovers which will revive and arouse the senses. Our main strategy and goal are to offer ice cream that is different from what is currently available in the market so that people of all ages, starting with children, teenagers, adults, and elderly people, will have a new experience. Otherwise, we also expect for customer satisfaction with our service always. Since our business is a new one on the market, there are a lot of factors we will need to take into account to ensure that we can compete with other ice cream businesses and meet customer demands. Examples of these businesses include Nestle, Baskin Robin, Inside Scoop, and others. Additionally, there are numerous common varieties of ice cream available in the Malaysian market today, including mochi, coned ice cream, gelato, and others those are the usual ice cream that often found in Malaysian market. We see this as a chance to grab opportunities by adding a twist and making our product extraordinary and different from other products currently on the market so that consumers will have a fresh and distinctive experience when consuming our product also being viral. Besides, four key employees which are human resources, marketing manager, operation manager, and financial manager run our company. All of those are essential to this business, and we will do everything in our power to make it successful. As a result of the location of our ice cream outlet in a urban city, we believe we are able to reach a wide range of potential clients and potentially entice them to use our ice cream shop as well. Lastly, with our high-quality services, knowledgeable staff, and thorough research on ice cream, we are confident that word of our offerings will get around among customers. It gives us great pleasure to serve as the industry standard for those looking to launch a dairy product, particularly ice cream, business.

INTRODUCTION

1. Introduction

1.1. Name of the Business

Camaleao Aiskrim

1.2. Nature of Business

Partnership

1.3. Location of the business

Eco Palladium, Jalan Eko Flora 1, 81100, Johor Bahru, Johor..

1.4. Date of business commencement

8th March 2020

1.5. Factor in selecting the proposed business

- After a little research, we discovered that ice cream is a dessert that everyone, young and old, enjoys.
- Very few companies make our type of ice cream, which can change color.
- Has the potential for further growth
- The production process is not as complex as in other businesses.

1.6. Future prospects of the business

- After one year, our ice cream will be the most desired ice cream for everyone.
- In 2036, our business will open another branch in another state because we expect our finances to be stable at that time.
- Our ice cream will be as large as that of other ice cream companies such as Baskin-Robbins.

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BUSINESS BACKGROUND

2.2 Organizational Chart

2.3 Logo and Motto

2.3.1 Logo & Logo description

We have decided to choose Camaleão Aiskrim as our business name. Each word in the name has a different meaning. The Portuguese word "Camaleão" means "chameleon" describes an ice cream that changes color depending on the pH condition which mimics a chameleon's characteristics. While for "Aiskrim" means ice cream in Malay to show to the public that our product is a Malaysian-made local brand.



Figure 1. Business Logo

Each element that appears in our logo has its own specific meaning that relates to our business.

- "Camaleão Aiskrim" is depicted as our business name. To make it clear and easy to read, it is written in a dark and bold color.
- For the ice cream and chameleon figures indicates the color-changing ice cream characteristic is similar to the chameleon's characteristic.
- The light blue color in the background symbolizes the ice cream is cool and refreshing.
- The blue, purple, and pink colors in the logo indicate the transformation of the ice cream's color. For the blue color, it shows that the ice cream is in an alkaline state.

Upon scooping out the ice cream from the tub, the color will change from blue to purple. Lastly, when we lick it, it will change color from purple to pink because of the saliva is acidic.

2.3.2 Motto

Sensory indulgence unlocked.

ADMINISTRATION PLAN

4. Administration Plan

4.1 Introduction to the organization

VISION

The vision of Camaleão Aiskrim is to be the first color-changing ice cream provider around Malaysia and serve at least 1 million people a cone of color-changing ice cream.

MISSION

To delight and serve our customers the first color-changing ice cream at a fair price that fulfills the human desire.

MOTTO

sensory indulgence unlocked.

OBJECTIVES

- To fulfill the human desire who want to try color-changing ice cream.
- To make an ice cream business like no other.
- To offer good and excellent quality color-changing ice cream to the customers at a reasonable price.

BUSINESS LOGO AND DESCRIPTION

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CAMALEAO AISKRIM **ORGANIZATIONAL CHART NURUL AQILAH NASIR** CEO **AQILA RAHMAN** GENERAL MANAGER SYAMIRUL ROHAIZZAM OPERATION EXECUTIVE AHMAD TARMIZI FINANCIAL & MARKETING EXECUTIVE SYAFIQAH AINA ADMINISTRATION EXECUTIVE **FARAH & AIDIL** PRODUCTION WORKERS ALIA & HAMIDI ZULAIKHA STAFFS 1 (ICE CREAM SCOOPER) CONTENT CREATOR KAMAL & ARIF STAFFS 2 (ICE CREAM SCOOPER)

4.2 Organization chart for Administration Department

Figure 2. Organization Chart

4.3 Administration personnel

Table 1. List of Administration Personnel

Position	No. of Personnel
Chief Executive Officer	1
General Manager	1
Administration Executive	1
Operation Executive	1
Financial & Marketing Executive	1
Production workers	2
Content Creator	1
Staffs (Ice Cream Scooper)	4

Table 2. Schedule of Tasks and Responsibilities

Position	Tasks and Responsibilities
Chief Executive Officer	Manage the entire operations of a business.
	Ensure the business run smoothly.
	Determine ways to maintain the company's sustainability.
	Make decisions regarding how to reduce risks that will give an impact on the entire company.
General Manager	Ensure all staff work efficiently and effectively.
	Monitor day-to-day operations.
	Developing and implementing growth strategies
	➤ Make frequent improvisation on the product.
	Set weekly performance objectives.
Administration Executive	➤ Make a decision on hiring and firing employees.
	Manage the staff salary, EPF, and SOCSO.
	Plan the administration budget.
	> Supervising the employment of new employees.
	Provide training to the employees.
	➤ Listen to customers' complaints, issues, and questions.
	Resolve customers' complaints and answer customers' questions.
	Make a good connection with the customers.
Operation Executive	Ensure all the machines and equipment are in excellent condition.
	Provide the staff with thorough instructions on how to use the machinery and equipment.
	Do monthly maintenance to the machinery and equipment used.
Fincancial & Marketing	Manage the company's financial planning.
Executive	Manage vendor relationships.
	Develop cash flow and ensure it is appropriate for the organization.

	Prepare accurate financial reports and information for the CEO.
	Ensure the daily sales achieve the targeted number.
	Provide daily tasks to the sales coordinator.
	Develop marketing and pricing strategies
	Manage marketing budgets and analyze market trends.
	Making an advertisement and brochure.
Production workers	➤ Handle the production of the products.
	Do quality check on the products.
	Manage the packaging section.
Content Creator	Brainstorm an idea to make interesting content about the products/shop on TikTok and Instagram.
	Editing the video/picture advertisement of the products and shop.
	Regularly posting a marketing video on TikTok and Instagram.
Staffs	> Greet shop customers.
	Scoop ice cream and toppings to fill customer orders.
	Restock ice cream flavors in display tubs.
	Restock bowls, cones, and toppings behind the counter.
	Assist with other tasks as needed

 Table 3. Schedule of Remuneration

Position	No.	Monthly Salary (RM) (A)	EPF (RM) (B)	SOCSO (RM) (C)	Total Amount (RM) (A+B+C)
Chief Executive Officer	1	4300	516	107.5	4923.5
General Manager	1	2500	300	62.5	2862.50

ENT300 BUSINESS PLAN (CAMALEAO AISKRIM)

Administration Executive	1	2300	276	57.5	2633.50
Operation Executive	1	2300	276	57.5	2633.50
Financial & Marketing Executive	1	2300	276	57.5	2633.50
Production workers	2	1500 * 2	180 * 2	37.50 * 2	1717.50 * 2
		=3000	=360	=75	=3435
Content Creators	1	1500	180	37.50	1717.50
Staffs	4	1500 * 4	180 * 4	37.50 * 4	1717.50 * 4
		=6000	=720	=150	=6870
Total	12				27709

4.4 Office furniture & equipment & supplies

 Table 4. Office Furniture & Supplies & Equipment

Type	Price/unit (RM)	Quantity	Total amount (RM)
	OFFICE EQUIPME	NT	
Computer	3100	2	6200
Telephone	551	1	551
Mobile phone	2500	1	2500
Printer	300	1	300
Wireless router (Wi-Fi)	739	1	739
Air-conditioner	1099	1	1099
	OFFICE FURNITUI	RE	1
Table and chair office	600	2	1200
Cabinet	300	1	300
Curtain	35	1	35
Curtain rod	50	1	50
Chair	45	2	90
Mini pantry set	400	1	400
	SUPPLIES		1
A4 paper	85.50	2	171
Printer ink	35.50	7	248.50
Calculator	469.44	1	469.44
Notepads	2.00	5	10
File	3.50	30	105
Pen/box	35.00	2	70
Other expenditure			500
Total			15037.94

4.5 Administration budget

 Table 5. Administration Budget

Items	Fixed Assets	Monthly Expenses	Other Expenses
	(RM)	(RM)	(RM)
Fixed Assets			
Office Furniture and	13964		
Equipment	2000		
Renovation			
Working Capital			
Rent		1800	
Utilities		2000	
Salaries, EPF & SOCSO		27709	
Office Supplies		1073.94	
Pre-Operations			
Deposit (rent, utilities, etc)			1500
Business Registration			60
License			
Typhoid injection (RM70 per pax)			840
Other Expenditure			500
Total		51446.94	

MARKETING PLAN

5. Marketing Plan

5.1 Description of products

Camaleao Aiskrim is an outlet that serves extraordinary frozen dairy dessert which is color-changing ice cream to customers. Other than that, at Camaleao Aiskrim, ice cream represents the combination of science and food by creating a magical delight that you can feel good about. The ice cream at Camaleao Aiskrim is based on palm oil which provides many benefits to the consumers such as improving vitamin A, reducing heart disease risk factors, and protecting brains. It is because palm oil is rich in vitamin E with strong antioxidant properties, rich in carotenoids, and free from trans fats. Next, the ingredients used in the ice cream are fat from palm oil, milk powder substitute, emulsifier and stabilizer, flavor, sugar, and glucose syrup. The special ingredient used to make the ice cream change color depending on pH conditions is anthocyanin. It is a water-soluble vacuolar pigment that may appear red, pink, purple, blue, or black depending on its pH.

For sure, there is no doubt that our customers will gain new experiences and satisfaction from our unique product which is the only one that is available on the Malaysian market. Besides, our outlet will provide a variety flavor of color-changing ice cream to all ages of dessert lovers and hunters, especially those who love ice cream. In addition, due to the premium ingredients used to create our color-changing product, our high-quality product offers a fair and affordable price. As our business motto is "sensory indulgence unlocked", we will always provide only the best product to please our customers' taste buds.

Furthermore, Camaleao Aiskrim will become the best ice cream selling center in Johor because of our strength and uniqueness. Customer satisfaction will always be our major priority. All of our color-changing ice cream produced is using the best and most premium ingredients and already goes through several research and development (R&D) processes before being introduced to our beloved customers. Next, our outlet's location is very advantageous because our outlet is inside a mall, making it simpler for customers to stop by and try our product and we will also provide home delivery service by using food delivery applications which are Foodpanda and Grabfood. Consequently, anyone who has transportation restrictions will be able to try our product. Additionally, we are open from 10 am to 10 pm, and we are open every day from Monday to Sunday. So, this will allow us the chance to accomplish both our short-term and long-term goals. In a conclusion, the satisfaction of our customers is our major priority, and their feedback will aid in our future improvement.

Table 6. Product description

Product	Description	
Features	Change color depending on pH conditions.	
Materials	fat from palm oil	
	milk powder substitute	
	emulsifier and stabilizer	
	• flavor (vanilla, chocolate and others)	
	• sugar	
	glucose syrup	
	• anthocyanins	
Benefits	• improve vitamin A	
	 reduce heart disease risk factors 	
	• protect brains	
	• free trans fats	

Table 7. Product ilustration



5.2 Target market

The practice of grouping or segmenting a market of potential customers based on different criteria is known as market segmentation. Consumers who respond similarly to marketing strategies and who have traits in common, such as shared interests, needs, or locations, make up the segments. Its goal is to ensure that companies can segment their clientele to market their goods and services more effectively.

3 types of segmentation:

- a) Geographic segmentation
- b) Demographic segmentation
- c) Psychographic segmentation

5.2.1 Geographic Segmentation

The division of a company's market based on geography is known as geographic segmentation. Cities, counties, regions, countries, and international territories are all possible geographic segments for a market. The three types of markets are urban, suburban, and rural. We can identify the product that the customer needs in a specific location using this segmentation.

We selected store in the Mall of Eco Palladium, Jalan Eko Flora 1, 81100, Johor Bahru, Johor. as our location for the first Camaleao Aiskrim outlet. This location can be assumed as a suburban area in Eko Flora, Johor Bahru district, Johor. Our outlet's location is very advantageous because our outlet is inside a shopping mall, making it simpler for visitors that come to the shopping center to stop by and try our product. There will be a lot of customers of all ages there, regardless of the time or day, making it the perfect location for our outlet. This will be our big chance to establish the ice cream business in this location.

5.2.2 Demographic Segmentation

Market segmentation based on age, race, gender, occupation, income, cultural background and family status is known as demographic segmentation. To more precisely target its customers, a company can segment demographics into a number of markets. So, because we only use natural ingredients to create all of the flavors for this color-changing ice cream, our product is sold to people of all ages and genders. As we sell all of our products with an affordable and reasonable price tag. So, people with all incomes ranging from low to high will be able to purchase our product without hesitation.

5.2.3 Psychographic Segmentation

Based on the customer's lifestyle, psychographic segmentation divides the market into different categories. AIO surveys, which measure activities, interests, and opinions, are one kind of lifestyle measurement tool. It examines a few things that could have an effect on consumer attitudes, expectations, and behavior. The research method known as psychographic segmentation is used to study consumers and categorize them based on psychological traits such as personality, lifestyle, social status, activities, interests, opinions, and attitudes.

From our research, most of the Malaysian population is more attracted to try new unique, and viral things no matter what it is. This can be our major factor that can attract people to come and try our product since it is the first color-changing ice cream available in the Malaysian market now. We gathered the data through customer's feedback and rating during we opened a booth inside the Eco Palladium.

5.3 Market trend & Market size

5.3.1 Market Trend

Nowadays people are more likely to try something new and unique in all things, especially in the food industry. Besides, we know that Malaysian people love to eat desserts such as ice cream because the weather is hot and humid. Other than that, all ages love to eat ice cream in various types of flavors. So the demand is very high and we see this as the opportunity to open an ice cream store.

5.3.2 Market Size



Figure 3. Population in Johor by district

The population of targeted customers in Johor Bahru, Johor is 1,558,700 people where the percentage of females and males are 46.8% and 53.2% respectively.

Table 8. Population in Johor Bahru according to the gender

Gender	People
Males	729,471
Females	829,229

Population \times Price (single scoop) = Market Size $1,558,700 \times 9.30 = 14,495,910$ (market size)

The sales forecast is 5% of the market size $14,495,910 \times 5\% = 724,795.50$ (per year)

From sales forecasting, we could determine how many customers we would get per year.

The starting price for our ice cream is RM9.30 per single scoop

Per year:

755969.50/9.30 = 77,935 customers

Per month:

77,935/12 = 6,495 customers

Per day:

6,495/30 = 217 customers

Table 9. Total estimated Sales

Product	Estimated Sales Per Single Scoop	Total Estimated Sales/Month (RM)	Total Estimated Sales/Year (RM)
Single scoop	RM9.30 × 6,495	60,403.50	724,842

5.3.3 Competitors

5.3.3.1 Identifying competitors (3 competitors)

Table 9. Competitive analysis

Competitors	Strengths	Weaknesses
Baskin Robbins	Global ice cream chains	Expensive price
	Always keep the products	Less Vegan Option
	follow the trends.	Involve in legal issues that
	• First ice cream cake provider.	affected the brand image
The Inside Scoop	Always keep the products	Lack of ice cream shop
	follow the trends.	experience
	Specialized in unique local	No brand awareness
	flavors.	
	Well-known local brand.	
The Ice Cream	First lacto-vegan ice cream in	Only have one outlet in Johor
Project	Johor Bahru.	Bahru
	One of the popular ice cream	Only specialized in vegan ice
	stall in Johor Bahru.	cream.
	Have delivery service.	Expensive price

5.3.3.2 Ranking of the competitors

Table 10. Ranking of the competitors

Rank No	Competitors	
1	Baskin Robbins	
2	The Inside Scoop	
3	The Ice Cream Project	

5.4 Market Share

5.4.1 Market share before the entrance of Camaleao Aiskrim.

Table 11. Market share before the entrance of Camaleao Aiskrim

Competitor	Before entrance	Amount
	(%)	(RM)
Baskin Robbins	60	18,840,211
The Inside Scoop	34	9,449,564
The Ice Cream Project	6	760,587
TOTAL	100	28,550,362

5.4.2 Market share after the entrance of Camaleao Aiskrim.

Table 12. Market share after the entrance of Camaleao Aiskrim

Competitor	Market Share Before Entrance (%)	Market Loss (%)	Market Share After Entrance (%)	Total Market Share (RM)
Baskin Robbins	60	2	58	18,451,296
The Inside Scoop	34	2	32	9,021,577
The Ice Cream Project	6	2	4	589,211
Camaleao Aiskrim	-	-	6	724,795.50
TOTAL	100	6	100	28,786,879.50

5.5 Sales forecast

 Table 13. Sales Forecast for Year

Month	Sales Forecast
January	57665.60
February	58418.60
March	59448.70
April	59367.50
May	59536.60
June	59648.10
July	59743.40
August	59745.70
September	60968.50
October	62403.70
November	63447.50
December	64448.10
Total	724,842

Table 14. Sales Forecast by Year

Year	Percentage Increase (%)	Sales Forecast (RM)
1	-	724,842
2	20	869,810.40
3	25	1,176,114.60

5.6 Market strategy (marketing mix)

5.6.1 Product Strategy

For the product strategy, we will make sure our product quality meets the customer's expectations. The texture of our products is smooth, creamy, and melt in the mouth. We also added some magical that implement chemistry concept in our products. It will change color depending on pH conditions. There are 4 flavors for our product which are chocolate, vanilla, strawberry, and lemon. All of these flavors are familiar to all people, so that they easy to order our products. Other than that, our products promote a healthy life for the consumer because we use palm oil fat based.

5.6.2 Price Strategy

For the price strategy, we will offer as lower as we can to the customers. Our target market is for people with all incomes ranging from low to high who will be able to purchase our product. So, the price must be affordable and reasonable for them. Other than that, we do not want to sell our product at an expensive price because we want to compete with our competitors who sell expensive ice cream and not all buyers can afford to buy it in their stores. Customers will not repeat to try again the products since they do not feel deserving of paying a high price for a cup of ice cream.

Table 16. Pricing strategy based on competitors' prices (starting price)

Competitors	Price/cup (RM)
Baskin Robbins	11
The Inside Scoop	9.90
The Ice Cream Project	10
Camaleao Aiskrim	9.70

5.6.3 Place Strategy

Our shop location is very strategic as it is in the mall where there are lots of people of all ages there. Besides, the mall is easy to access because it is linked to the highway. So people around Johor and Singapore can come and try our products. The mall provides a lot of accommodations and people are more likely to go there because it is more comfortable to spend their time. Since our shop is located on level 1 which is near to the main entrance so people will see our shop first when entering the mall. Next, the theme of our shop is more aesthetic and Pinterest style which will attract people who love to take photos for their social media.

5.6.4 Promotion Strategy

Nowadays people are always using social media in their daily routines. People stay connected with each other and keep updated on the news by using these platforms. So we see the opportunity to use digital marketing on online platforms such as TikTok and Instagram. This platform will be used to do any advertisements and promote our unique product which is color-changing ice cream. This way will enhance the excitement of people to try our product as they are easily influenced by these platforms. Other than that, we used these online platforms to keep updating the information about our business such as new menus, events, and promotions. Next, we will do happy hour at a certain time in which customers get discounts of up to 50% off. This is one of the marketing strategies that can attract people to come and buy our products because people not always come to the mall.

5.7 Marketing Budget

 Table 17. Marketing Budget

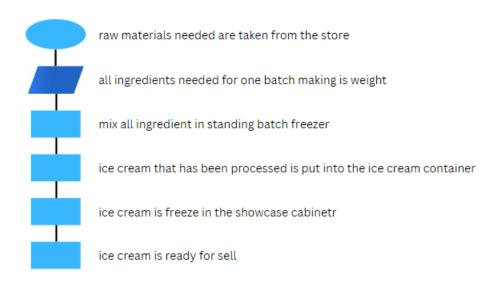
(RM)	Expenses	Expenses
	(RM)	(RM)
1100		
	1500	
	100	
		38
		70
		1000
	3808	
		3808

OPERATIONAL PLAN

6 Operational Plan

6.1 Process Planning for Manufacturing

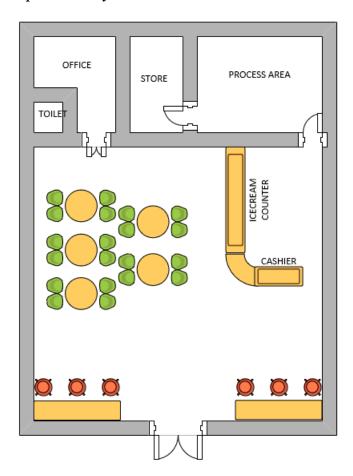
6.1.1 Process flow chart



6.1.2 Activity chart



6.2 Operations Layout



6.3 Production Planning

6.3.1 Sales forecast per month

Output per month

Average sales forecast per month = RM60,403.50

The sales price = RM9.30

Number of output per month = Average sales forecast/Sale price per unit

RM60,403.50/RM9.30 = 6494 unit per month

6.3.2 Number of output per day

If the number of working days per month is 28 days (7 days/week)

- = No. of output per month / no. working days per month
- = 6494 unit per month / 28 days
- = 231 unit per day

6.3.3 Number of units per hour

Such as daily working hour = 12 hours

- = No. of output per day / daily working hours
- = 231 unit per day / 12 hours
- = 19 unit per hour

6.4 Material Planning

6.4.1 Material Requirement Planning

6.4.1.1 Raw Material Required per Month (Bill of Material)

No	Material	Quantity	Safety	Total Material	Price/Unit	Total
		(kg or	Stock	Requirement	(RM)	Price(price/unit
		pcs)	(5% of	(quantity+safety		X total)
			quantity)	stock)		(RM)
1	Sugar	160	8kg	160+8= 168	1.85	1.85 X 168
						=310.80
2	Stabilizer	4	0.2kg	4+0.2=4.2	55.00	55.00 X 4.2
						=231
3	Emulsifier	2	0.1kg	2+0.1=2.1	25.00	25.00 X 2.1=
						52.50
4	Milk	40	2kg	40+2=42	19.50	19.50 X 42=
	powder					819
	substitute+					
	flavour					
5	Glucose	14	0.7kg	14+0.7=14.7	3.00	3.00 X 14.7=
	syrup					44.10
6	Palm oil	33	1.7kg	33+1.7=34.7	11.20	11.20 X 34.7=
	based fat					388.64
7	Blue pea	5.6	0.28	5.6+0.28=5.88	7.00	7.00 X 5.88=
	powder					41.16
	(colour					
	changing					
	pigment)					
8	Ice cream	4000pcs	-	4000+0=4000	0.70/box	4000 X 0.70=
	cone					2800
9	Ice cream	4000pcs	-	4000+0=4000	0.89/pcs	0.89 X 4000=
	cup					3560
10	Ice cream	4pcs	-	4+0=4	2.3pcs/pcs	0.45 X 4= 1.80
	storage					
	containers					
	total					8249

6.4.2 Identify supplier

Material	Material
Sugar	Malayan Sugar Refinery Company
	5, Jalan Bakti, Kawasan Perindustrian Larkin,
	80350 Johor Bahru, Johor
Stabilizer & emulsifier	Rikevita (Malaysia) Sdn. Bhd.
	11, Jalan Bayu, Taman Perindustrian Tampoi
	Jaya, 81200 Johor Bahru, Johor
Milk powder substitute	Rasa Royal Malaysia
	Global Industrial Park, Lot 1, Lot33380, Jalan
	Tudm, Kampung Subang Baru, 40150 Shah
	Alam, Selangor, Malaysia.
Glucose syrup	Fresco Food Sdn. Bhd
	19, Jln Ekoperniagaan 1/6, Taman
	Ekoperniagaan, 81100 Johor Bahru, Johor
Palm oil based fat	Grand Meltique Food Trading Sdn Bhd
	21, Jln Kempas Utama 3/6, Taman Kempas
	Utama, 81200 Johor Bahru, Johor
Blue pea powder	Hawa's Artisan Kitchen
	Lot 62, Taman Hap Heng Lahad Dau, 91100
	Lahad Datu, Sabah
Ice cream cone and Ice	F&N Creameries (M) Sdn. Bhd
cream cup	16, Jalan TP 7/5, Taman Perindustrian Uep,
	40400 Shah Alam, Selangor
Ice cream storage	Lhp Packaging Sdn. Bhd.
containers	Jalan Sri Plentong, Taman Perindustrian Sri
	Plentong, 81750 Masai, Johor

6.4.3 List of machine & equipment

Machine	No of machine
Ice cream showcase cabinets	1
Floor Standing Batch Freezer	1
Ice cream scoops	2
Dipper wells	1
Ice cream cone dispenser	1
Cash machine	1
Double bowl sink	1

6.4.4 List of machine supplier

Machine	Supplier	
Ice cream showcase	Allied Foodservice Equipment Sdn Bhd	
cabinets	No. 92-94-96, Jalan Mutiara Barat 6, Off Jalan	
Floor Standing Batch	Cheras, Taman Taynton View, 56000 Kuala	
Freezer	Lumpur, Malaysia.	
Double bowl sink	Big Bath Kitchen Specialist	
Ice cream scoops	No. 85, Jalan Mutiara Emas 2A, Taman Mount	
Dipper wells	Austin, 81100 Johor Bahru, Johor	
Ice cream cone	San Jamar Plastic	
dispenser	3 & 4, Jalan Pandan Indah 4/6A, Pandan Indah,	
	Kuala Lumpur, Malaysia.	
Cash machine	Tetrix Sdn Bhd	

6.4.5 Machine and Equipment (rental or purchase)

Item	Quantity	Price/unit (RM)	Total Cost Monthly (RM)
Ice cream showcase cabinets	1	6000.00	125.00
Floor Standing Batch Freezer	1	5000.00	104.17
Ice cream scoops	2	6.00	-
Dipper wells	1	1500.00	-
Ice cream cone dispenser	1	300.81	-
Cash machine	1	500.95	-
Double bowl sink	1	332	-
TOTAL	7	13,639.76	229.17

6.5 Manpower Planning

6.5.1 Amount of direct labour required (Calculate for every man power)

Planned Rate of Production per day X Standard production time

Machine productive time per day

• Example : operation executive

231 X 0.86 min

240 min (5 hours x 60 minutes)

= 0.82 @ 1 operator

^{**} Standard production time = one process cycle in minute/ quantity product per cycle

6.5.2 Schedule of remuneration

Position	No .	Monthly	EPF	SOCSO	Amount
		Salary (RM)	Contribution	(2.5%)	
			(12%)		
			(RM)	(RM)	(RM)
Operation executive	1	2300	276	57.5	2633.50
Production workers	2	1500	180	37.50	3435
Staffs	4	1500	180	37.50	6870
TOTAL					12,938.5

6.6 Overhead requirement

6.6.1 Operations Overhead (indirect labour/indirect material/insurance/maintenance and utilities)

No	Types of Overhead	Monthly Cost
		(RM)
1	Electricity	2,500
2	Water	1,000
3	Rental	1800
4	Telephone	400
5	Internet	200
6	Box for transportation	300
7	Machine maintenance	750
8	Cleaner	200
	TOTAL	7,150

6.7 Total Operations Cost

Total Operation Cost = Direct Material Cost (total raw material) + Direct Labor Cost (total remuneration) + Overhead Cost (total operations overhead)

$$= RM 6095.70 + RM 12398.50 + RM 7150$$

= RM 25,644.20

6.8 Cost per unit

Cost per unit = Total Operations Cost (RM)

Total number of Output (Output per month)

= RM 25,644.20 / 6494

= RM 3.94 per unit

Factors that been considered for location selection are infrastructure, distance from material supply, price of rental and transportation. Google Maps indicates that this location is close to a residential area. Besides, due to the area's excellent and organised lanes, roads, and traffic lights, traffic is controlled and less congested than in other cities. Lastly, the rental price offered is reasonable and affordable for us to run the business.

6.11 Business and operation hours

Business hour = 12 hours per day (10.00 a.m until 10.00 p.m)

Operating hour = 13 hours per day (9.00 a.m until 10.00 p.m)

Rest = 30 minutes (morning shift = 1.00p.m-1.30p.m)

(evening shift = 7.00p.m-7.30p.m)

Shift = 6 hours (morning shift = 9.00a.m-4.00p.m)

(evening shift = 4.00p.m-10p.m)

Working days = 7 days per week (Monday – Sunday)

6.12 License, permits and regulations required

We must first acquire a legitimate business licence in order to launch a business in Malaysia. All of the following are crucial: licences, registrations, permits, and approvals. Depending on the establishment's location and type of business, the Pihak Berkuasa Melesen (PBM) may issue a business licence.

6.12.1 Business license

- Legal requirement to operate business in location.
- Certificate of registration of business (form D)
- E-SSM business profile.
- Photos of your business premise (front and interior)
- Sample of signboard indicating design and colour.
- Photos showing location of signboard.

6.13 Operations Budget

Item	Fixed Assets	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset Machines	13,639.76		
Working Capital Raw materials		8249.00	
Other Expenses Deposit rental Doposit ultilities			
TOTAL	13639.76	8249.00	

6.14 Implemation schedule

Activities	Deadlines	Duration	
Incorporation in business	June – August 2022	3 months	
Application for permites and related licesense	June – August 2022	3 months	
Searching for premis	July – August 2022	2 months	
Premis renovation	Semptember 2022	1 month	
Procurement for machines	October – December 2022	2 month	
Staffs recruitment	October 2022	1 month	
Machines installation	December 2022	1 month	

FINANCIAL PLAN

7 Financial Plan

7.1 Operating Budget

7.1.1 Administrative Department

ADMINI	STRATIVE BU	IDGET		
Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Land & Building	-			-
Office Furniture/Equipment	13,964			13,964
Renovation	2,000			2,000
	-			-
Working Capital	-			-
Rental		1,800		1,800
Electricity		2,000		2,000
Salaries, EPF& SOCSO		27,709		27,709
		-		-
		-		-
Pre-Operations & Other Expenditure		-		-
Other Expenditure			1,074	
Deposit (rent, utilities, etc.)			1,500	1,500
Business Registration & Licences			60	60
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			1,340	1,340
Total	15,964	31,509	3,974	50,373

7.1.2 Marketing Department

MARKETING BUDGET					
Particulars	F.Assets	Monthly Exp.	Others	Total	
Fixed Assets					
Signboard	1,100			1,100	
	-			-	
	-			-	
	-			-	
Working Capital					
Promotion		1,500		1,500	
Social Media Advertisement		200		200	
		-		-	
		-		-	
		-		-	
		-		-	
		-		-	
Pre-Operations & Other Expenditure					
Other Expenditure			1,108		
Deposit (rent, utilities, etc.)			-	-	
Business Registration & Licences			-	-	
Insurance & Road Tax for Motor Vehicle			-	-	
Other Pre-Operations Expenditure			-	-	
Total	1,100	1,700	1,108	2.800	

7.1.3 Operations Department

OPERA [*]	TIONS BUDG	SET		
Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Operational Tools	13639.76			13,640
Equipment(telephone)	400			400
				-
Working Capital				
Raw Materials & Packaging		8,249		8,249
Carriage Inward & Duty		-		-
Salaries, EPF & SOCSO		-		-
Utilities		3,500		3,500
Rental (Machine)		229		229
		-		-
Pre-Operations & Other Expenditure		-		-
Other Expenditure			1,250	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	14,040	11,978	1,250	26,018

7.2 Project Implementation Cost and Sources of Finance

CAMALEAO AISKRIM PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE								
Project Impler	Cost	Sources of Finance						
Requirements		Cost	Loan	Hire-Purchase	Own Contribution			
Fixed Assets					Cash	Existing F. Assets		
Land & Building								
Office Furniture/Equipment		13,964			13,964			
Renovation		2,000			2,000			
Signboard		1,100			1,100			
Operational Tools		13,640	3,640		10,000			
Equipment(telephone)		400			400			
Working Capital	1 months							
Administrative	IIIOIIIIS	31,509	25,509		6,000			
Marketing		1,700	25,505		1.700			
Operations		11,978	6,142		5.836			
Pre-Operations & Other Expenditure		6.332	332		6.000			
Contingencies 10%		8,262	5,262		3,000			
TOTAL		90,885	40,885		50,000			

7.3 Fixed Asset Depreciation Schedule

Cost (Office Furniture/Equipment 13,964 Straight Line s) 5				
)'ear	Annual Depreciation	Accumulated Depreciation	Book Value			
	-	-	13,964			
1	2,793	2,793	11,171			
2	2,793	5,586	8,378			
3	2,793	8,378	5,586			
4	2,793	11,171	2,793			
5	2,793	13,964	-			
6	0	0	-			
7	0	0	-			
8	0	0	-			
9	0	0	-			
10	0	0	-			

Fixed	Asset	Renovation				
Cost	(RM)	2,000				
Metho	od	Straight Line				
Econ	omic Life (yrs)	5				
	Annual	Accumulated				
Year	Depreciation	Depreciation	Book Value			
	•	-	2,000			
1	400	400	1,600			
2	400	800	1,200			
3	400	1,200	800			
4	400	1,600	400			
5	400	2,000	-			
6	0	0	-			
7	0	0	-			
8	0	0	-			
9	0	0	-			
10	0	0	-			

Cost (od [*]	Signboard 1,100 Straight Line 5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	1,100
1	220	220	880
2	220	440	660
3	220	660	440
4	220	880	220
5	220	1,100	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	•

Fixed Cost (Metho Econo	RM)	Operational Too 13,640 Straight Line 5	İs
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	13,640
1	2,728	2,728	10,912
2	2,728	5,456	8,184
3	2,728	2,728 8,184	
4	2,728	10,912	2,728
5	2,728	13,640	-
6	0	0	•
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Cost Meth	od	Equipment(telephone) 400 Straight Line (yrs) 5			
Year	Annual Depreciation	Accumulated Depreciation	Book Value		
	-	-	400		
1	80	80	320		
2	80	160	240		
3	80	240	160		
4	80	320	80		
5	80	400	-		
6	0	0	-		
7	0	0	-		
8	0	0	-		
9	0	0	-		
10	0	0	-		

7.4 Loan and Hire Purchase Depreciation Schedule

	LOAN REPAYMENT SCHEDULE						
Amoun	unt 40,884						
Interest	Rate	5%					
Duratio	n (yrs)	10					
Method	d	Kadar tetap					
Year	Principal	Interest	Total Payment	Principal Balance			
	-	-		40,884			
1	4,088	2,044	6,133	36,796			
2	4,088	2,044	6,133	32,708			
3	4,088	2,044	6,133	28,619			
4	4,088	2,044	6,133	24,531			
5	4,088	2,044	6,133	20,442			
6	4,088	2,044	6,133	16,354			
7	4,088	2,044	6,133	12,265			
8	4,088	2,044	6,133	8,177			
9	4,088	2,044	6,133	4,088			
10	4,088	2,044	6,133				

7.5 Proforma Cashfow Statement

							CAMALEAO OW PRO FOI		MENT							
MONTH	Pre-Operations	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL YR 1	YEAR 2	YEAR 3
CASH INFLOW																
Capital (Cash) Loan	50,000 40.885													50,000 40.885		
Cash Sales	40,000	57.666	58.419	59,449	59.368	59.537	59,648	59.743	59.746	60.969	62,404	63.448	64.448		869.810	1,087,263
Collection of Accounts Receivable																
TOTAL CASH INFLOW	90,885	57,666	58,419	59,449	59,368	59,537	59,648	59,743	59,746	60,969	62,404	63,448	64,448	815,727	869,810	1,087,263
CASH OUTFLOW Administrative Expenditure																
Rental		1,800	1,800	1,800	1,800	1,800		1,800	1,800	1,800	1,800	1,800	1,800		22,248	
Electricity		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000		24,720	25,956
Salaries, EPF& SOCSO		27,709	27,709	27,709	27,709	27,709	27,709	27,709	27,709	27,709	27,709	27,709	27,709	332,508	342,483	359,607
Marketing Expenditure																
Promotion Social Media Advertisement		1,500 200	1,500 200	1,500 200	1,500 200	1,500 200	1,500 200	1,500 200	1,500 200	1,500 200	1,500 200	1,500 200	1,500		18,540 2,472	19,467 2,596
COCHE INSCHE POPULIAGINE		200	200	200	200	200	200	200	200	200	200	200		2,400	2,712	2,000
Operations Expenditure Cash Purchase Payment of Account Payable Carriage inward & Duty		4,125	4,125 4,125	4,125 4,125	4,125 4,125	4,125 4,125	4,125 4,125	4,125 4,125	4,125 4,125	4,125 4,125	4,125 4,125	4,125 4,125	4,125 4,125	49,494 45,370	54,443 49,494	81,565 54,443
Salaries, EPF & SOCSO Utilities		3.500	3.500	3,500	3.500	3,500	3,500	3,500	3.500	3.500	3,500	3.500	3,500	42.000	43.260	45,423
Rental (Machine)		229	229	229	229	229		229	229	229	229	229	229		2,830	2,972
Other Expenditure Pre-Operations		3,432												3,432	3,535	3,712
Deposit (rent, utilities, etc.) Business Registration & Licences	1,500 60													1,500 60		
Insurance & Road Tax for Motor Vehicle Other Pre-Operations Expenditure Fixed Assets	1,340													1,340		
Purchase of Fixed Assets - Land & Building										l						
Purchase of Fixed Assets - Others	31,104									l				31,104		
Hire-Purchase Down Payment Hire-Purchase Repayment:										l						
Principal										l						
Interest							1			l			l	1	I	l
Loan Repayment:							l									
Principal Interest		341 170	341 170	341 170	341 170	341 170	341 170	341 170	341 170	341 170	341 170	341 170	341	4,088	4,088	4,088
Tax Payable														2,044	0	2,04
TOTAL CASH OUTFLOW	34,004	45,006	45,698	45,698	45,698	45,698	45,698	45,698	45,698	45,698	45,698	45,698	45,698	581,688	570,159	625,334
CASH SURPLUS (DEFICIT)	56,881	12,660	12,721	13,751	13,669	13,839	13,950	14,045	14,048	15,270	16,706	17,749	18,750	234,039	299,652	461,929
BEGINNING CASH BALANCE		56,881	69,541	82,262	96,012	109,682	123,520	137,470	151,516	165,563	180,834	197,540	215,289		234,039	533,69
ENDING CASH BALANCE	56,881	69,541	82,262	96,012	109,682	123,520	137,470	151,516	165,563	180,834	197,540	215,289	234,039	234,039	533,691	995,619

7.6 Proforma Income Statement

CAMALEAO A PRO-FORMA INCOM			
	Year 1	Year 2	Year 3
Sales	724,842	869,810	1,087,263
Less: Cost of Sales			
Opening Stock of Finished Goods		300	450
Production Cost	146,044	157,535	214,458
less: Ending Stock of Finished Goods	300	450	495
	0	0	0
	145,744	157,385	214,413
Gross Profit	579,098	712,425	872,850
Less: Enpenditure			
Administrative Expenditure	378,108	389,451	408,924
Marketing Expenditure	20,400	21,012	22,063
Other Expenditure	3,432	3,535	3,712
Business Registration & Licences	60		
Insurance & Road Tax for Motor Vehicle			
Other Pre-Operations Expenditure	1,340		
Interest on Hire-Purchase			
Interest on Loan	2,044	2,044	2,044
Depreciation of Fixed Assets	3,413	3,413	3,413
Total Expenditure	408,797	419,455	440,155
Net Profit Before Tax	170,301	292,970	432,695
Tax	0	0	0
Net Profit After Tax	170,301	292,970	432,695
Accumulated Net Profit	170,301	463,271	895,966

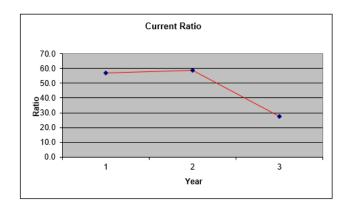
7.7 Proforma Balance Sheet

CAMALEAO AISKRIM PRO-FORMA BALANCE SHEET						
	Year 1	Year 2	Year 3			
ASSETS						
Fixed Assets (Book Value)						
Land & Building						
Office Furniture/Equipment	11,171	8,378	5,586			
Renovation	1,600	1,200	800			
Signboard	880	660	440			
Operational Tools Equipment(telephone)	10,912 320	8,184 240	5,456 160			
	24.883	18.662	12,44			
Current Assets	- 1,000	,	,			
Stock of Raw Materials	500	750	82			
Stock of Finished Goods	300	450	49			
Accounts Receivable						
Cash Balance	234,039	533,691	995,61			
	234,839	534,891	996,93			
Other Assets						
Deposit	1,500	1,500	1,50			
TOTAL ASSETS	261,222	555,053	1,010,88			
Owners' Equity						
Capital	50,000	50.000	50,00			
Accumulated Profit	170,301	463,271	895,96			
	220,301	513,271	945,96			
Long Term Liabilities			2.3,00			
Loan Balance	36,796	32,708	28,61			
Hire-Purchase Balance	20.700	20.700	20.01			
Current Liabilities	36,796	32,708	28,61			
Accounts Payable	4,125	9,074	36,29			
TOTAL EQUITY & LIABILITIES	261,222	555,053	1,010,88			

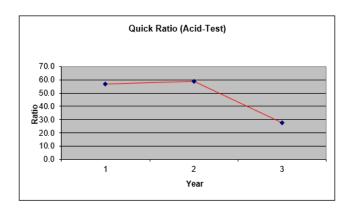
7.8 Financial Ratio Analysis

7.8.1 Liquidity Ratios

7.8.1.1 Current Ratios



7.8.1.2 Quick Ratios



7.8.2 Efficiency Ratios

7.8.2.1 Inventory Turnover Ratios

(table and graph)

7.8.3 Profitability Ratios

7.8.3.1 Gross Profit Margin

(table and graph)

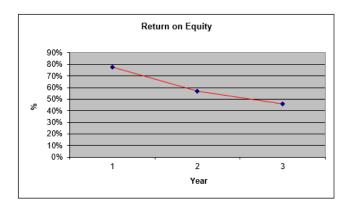
7.8.3.2 Net Profit Margin

(table and graph)

7.8.3.3 Return on Assets

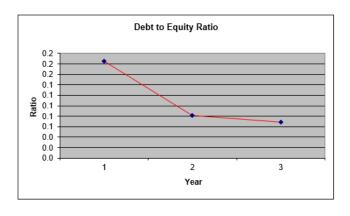
(table and graph)

7.8.3.4 Return on Equity



7.8.4 Solvency Ratios

7.8.4.1 Debt to Equity



7.8.4.2 Debt to Assets

(table and graph)

7.8.4.3 Time Interest Earned

(table and graph)

CONCLUSION

CONCLUSION

Ultimately, after researching the business opportunity and brainstorming ideas about the business, we all agreed that Camaleao Aiskrim would be our best choice. We are confident that Camaleao will be accepted and well-known in our community because it is Malaysia's first color-changing ice cream. Furthermore, we are eager to try extraordinary and difficult-to-find foods. Aside from that, we believe Camaleao Aiskrim will generate enough profits to cover all of the expenses. We also believe we will not suffer losses in the first three years of operation.

In terms of financial analysis, Camaleao Aiskrim can meet its short-term obligations and cover its current liabilities with current, or liquid, assets. It is because the Financial Analysis revealed that our liquidity ratio, which includes both current and quick ratios, is increasing with the exception of the third year, which is decreasing. It means that our company has enough cash to invest in other areas. Our investment profitability is doing very well, as our return on investment has dropped to 40% in the third year. Camaleao Aiskrim will be stable and successful in three years because our debt-to-equity ratio fell to 0.1 in the third year. A good debt-to-equity ratio is generally less than 1.0, while a risky debt-to-equity ratio is greater than 2.0.

To summarise, Camaleao Aiskrim is the best project to satisfy the human desire for color-changing ice cream at a affordable price. As previously stated, our mission is to delight and serve our customers the first color-changing ice cream at a reasonable price that satisfies human desire. Customers can easily purchase the ice cream at Cameleao Aiskrim because it is strategically located in the middle of the city and near a suburban area. Finally, completing this ENT300 business plan has provided us with the best opportunity to establish our own company.