

BUSINESS PLAN OUTLINE

COVER PAGE

BUSINESS PLAN WRITTEN REPORT RUBRICS (50%)

Criteria	Marks Allocated	Poor	Moderate	Satisfactory	Good	Excellent	Marks Obtained
Preliminary Material:	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		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.	
Executive Summary	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		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	
Business Background	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		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	
Partners Background	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		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	
Administrative Plan	15	0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
		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	
Marketing Plan	15	0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
		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	
Operation Plan	15	0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
		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	
Financial Plan	15	0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
		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	
Conclusion	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		Poor conclusion of the business plan	Moderate conclusion of the business plan	Satisfactory conclusion of the business plan	Good conclusion of the business plan	Excellent conclusion of the business plan	
Appendices	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		Provide poor evidences	Provide sufficient evidences	Provide satisfactory evidences	Provide good evidences	Provide excellent evidences	
Writing Style, Spelling & Grammar	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		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	
Overall Report	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		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 Material:	5	0-1 mark Poor presentation on the preliminary materials.	2 marks Moderate presentation on the preliminary materials	3 marks Satisfactory presentation on the preliminary materials.	4 marks Good presentation on the preliminary materials.	5 marks Excellent presentation on the preliminary materials.	
Executive Summary	5	0-1 mark No executive summary	2 marks Poorly understand on the executive summary	3 marks Moderate understand on the executive summary	4 marks Satisfactory understanding on the executive summary	5 marks Good understanding on the executive summary	
Business Background	5	0-1 mark Poor presentation on business background	2 marks Moderate presentation on business background	3 marks Satisfactory presentation on business background	4 marks Good presentation on business background	5 marks Excellent presentation on business background	
Partners Background	5	0-1 mark Poor presentation on partners/shareholders background	2 marks Moderate presentation on partners/shareholders background	3 marks Satisfactory presentation on partners/shareholders background	4 marks Good presentation on partners/ shareholders background	5 marks Excellent presentation on partners/shareholders background	
Administrative Plan	15	0-3 marks Many key elements are not highlighted	4 - 6 marks Few key elements are highlighted	7 - 9 marks Fairly highlight key elements	10 - 12 marks Good in highlighting key elements	13- 15 marks Excellent in highlighting key elements	
Marketing Plan	15	0-3 marks Many key elements are not highlighted	4 - 6 marks Few key elements are highlighted	7 - 9 marks Fairly highlight key elements	10 - 12 marks Good in highlighting key elements	13- 15 marks Excellent in highlighting key elements	
Operation Plan	15	0-3 marks Many key elements are not highlighted	4 - 6 marks Few key elements are highlighted	7 - 9 marks Fairly highlight key elements	10 - 12 marks Good in highlighting key elements	13- 15 marks Excellent in highlighting key elements	

Financial Plan	15	0-3 marks	4 - 6 marks	7 - 9 marks	10 - 12 marks	13- 15 marks	
		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	
Conclusion	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		Poor conclusion of the business plan	Moderate conclusion of the business plan	Satisfactory conclusion of the business plan	Good conclusion of the business plan	Excellent conclusion of the business plan	
Appendices	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
		Provide poor evidences	Provide sufficient evidences	Provide satisfactory evidences	Provide good evidences	Provide excellent evidences	
Writing Style, Spelling & Grammar	5	0-1 mark	2 marks	3 marks	4 marks	5 marks	
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Total	100						
TOTAL MARKS							/100

 14/2/23

Nurul Hazwani Binti Sabri

Pensyarah

Pengajian Kolej Kejuruteraan (Kimia)

UiTM Cawangan Johor Kampus Pasir Gudang



FACULTY OF CHEMICAL ENGINEERING
DIPLOMA IN CHEMICAL ENGINEERING (EH110)

FUNDAMENTALS OF ENTREPRENUERSHIP
ENT 300

ESSENCE ELEGATA
VANILLA COCONUT PERFUME

PREPARED FOR:

MADAM NORHAFINI BINTI HAMBALI

PREPARED BY:

NURUL NABILA BINTI AHMAD JADI	2020854636
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NURUL ZUKRINA BINTI ZAWAWI	2020827506
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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Essence Elegata formulates a plant-based perfume specifically a palm oil based perfume where the perfume will contain glycerin and cocoa butter as its main ingredients. Our primary strategy and aim is to provide a plant-based perfume to people who are vegan, those with sensitive skin and those within the age range of 14 to 30 years old. Since our company is listed as a new company in the market, so there will be many aspects that we need to consider in order to make sure that our company can compete with other perfume brands. To make our perfume more appealing, we decided to produce a solid perfume and making glycerin and cocoa butter as the main ingredients. Glycerin and cocoa butter could help in retaining the moisture of the skin. Other than that, glycerin could delay the evaporation so the perfume's smell that we produce will last longer. Cocoa butter would also help reducing the rashes, patches or any skin irritation. These criteria make us believe that people may be looking for a perfume that could not only be used as an adornment but it could help moisturizing the skin. Our business is run by five main workers which are chief executive officer, operation officer, financial officer, financial manager and marketing officer. From our observation, we are targeting a big scope of buyers of perfume as our headquarter is located in the middle of a city where there are residential areas and few huge shopping malls. Furthermore, our business location is very strategic as our clinic is near to shop lots and residential areas. We believe that we will be able to achieve our business goal with our business financial position statement. With the quality palm oil based product and well education background of chemical engineering, we are pretty sure that good words will spread about our vegan perfume. We hope that Essence Elegata can be well-known perfume company locally and able to produce variety of alluring scents from time to time .

PURPOSE

2. Purpose of preparing the business plan

- 2.1. To evaluate the project viability and growth potential
- 2.2. To apply for loans or financing facilities from the relevant financial institutions
- 2.3. To act as a guideline for the management of the proposed business
- 2.4. To allocate business resources effectively

3.1 *Vision and Mission*

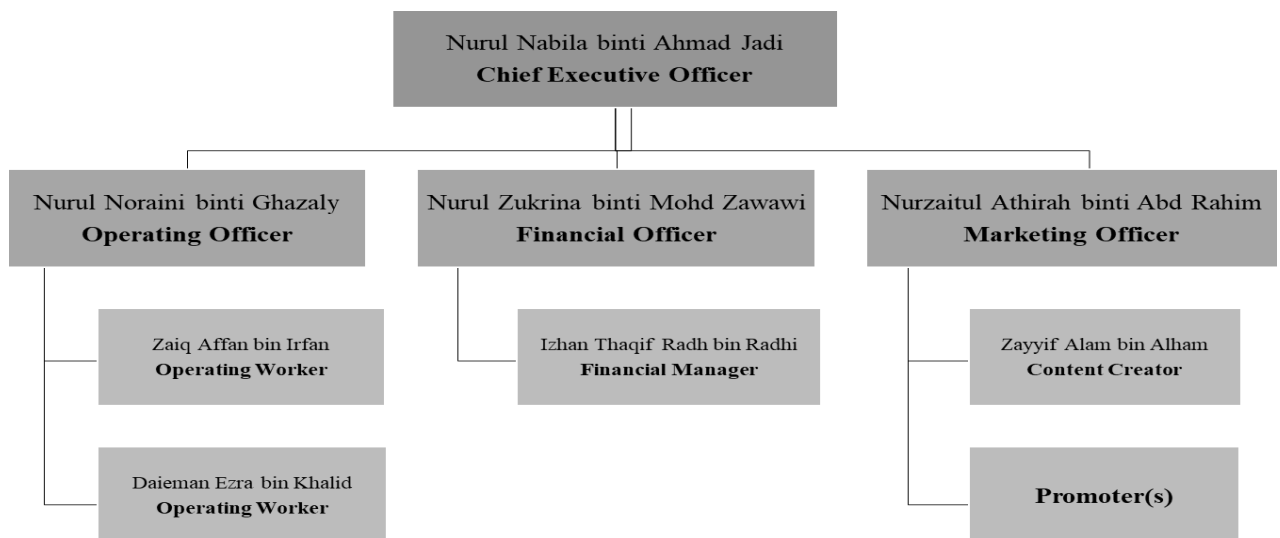
3.1.1 VISION:

Our vision is to be known as the provider of aroma and flavor elements that capture the distinctive qualities of each person, each location, and each experience.

3.1.2 MISSION:

Our goal is to provide aroma and flavor elements that maintain the values and lifestyle of every man and woman on every continent. We consider tastes and scents to be fundamental components of mankind and view them as a priceless gift.

3.2 *Organizational Chart*



3.3 *Logo and Motto*

3.3.1 LOGO AND DESCRIPTION



- The three colors combination in the logo are representing different factors to commercialize our perfume:
- Black and Gold combination symbolizes the power and formality alongside abundance, prosperity and extravagance which is aligned with our objective to emanate the aura of royalty and nobleness to the wearer of our perfume.
- Brown represents resilience and safety which means that our perfume is safe for all.
- The Gold color itself is the color of success and affluence which harnesses masculine energy and it is most often linked to champions.
- The Black color on its own is the symbol of mystery, power, elegance and sophistication as well as delineating a strong-willed and determined character.

- The leaf motif depicts the vegan side of our perfume as we will be extracting glycerin and cocoa butter to produce our product from vegetables/plants, not from the animal's fat.
- The word 'Essence' is defined as the basic nature of a thing or in other word, it is the quality that makes a thing what it is while the word 'Elegata' is originally derived from 'Elegant' which means graceful and stylish in appearance or manner. Thus, the name of our perfume brand, 'Essence Elegata' is predominantly referring to the elegance of a person that can be extricated if that person spritzes the perfume that we produced to start off his/her day.

3.3.2 MOTTO:

" Smell is a word, perfume is literature."

Our motto demonstrates how dedicated we are about informing a connoisseur about our unique scent and flavor component that will set the user apart. Our perfume has the nicest aroma when used since it is made of high-quality ingredients.

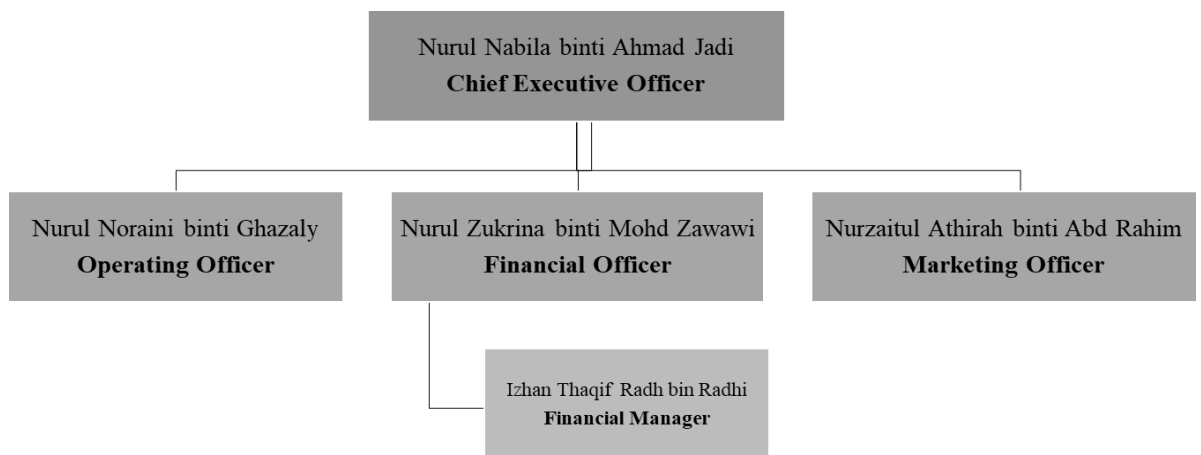
OBJECTIVE

- To allow o living the best version of themselves by bringing out their confidence to stand on their own feet

ADMINISTRATION PLAN

8. Administration Plan

8.1 Organizational Chart for Administration and Finance Department



8.2 Manpower Planning

<i>Position</i>	<i>No of Personnels</i>
<i>Chief Executive Officer</i>	<i>1</i>
<i>Financial Officer</i>	<i>1</i>
<i>Financial Manager</i>	<i>1</i>

8.3 Schedule of Task and Responsibilities

Position	Task and Responsibilities
<i>Chief Executive Officer</i>	<ul style="list-style-type: none"> • <i>Call meetings including board meetings, annual general meetings, & extraordinary general meetings</i> • <i>Make decisions for the company</i> • <i>Manage the company's business and affairs</i> • <i>Prepare and file required statutory documents</i>
<i>Financial Officer</i>	<ul style="list-style-type: none"> • <i>Manage the company's financial planning</i> • <i>Perform risk management by analyzing the organization's liabilities and investments</i> • <i>Decide on investment strategies by considering cash and liquidity risks</i> • <i>Control and evaluate the organization's fundraising plans and capital structure</i> • <i>Ensure cash flow is appropriate for the organization</i>
<i>Financial Manager</i>	<ul style="list-style-type: none"> • <i>Manage vendor relationships</i> • <i>Prepare reliable current and forecasting reports</i> • <i>Set up and oversee the company's finance IT system</i> • <i>Examine financial data and use them to improve profitability</i>

8.4 Schedule of Remuneration

Table 8.4 Schedule of Remuneration

POSITION	MONTHLY SALARY (RM) (A)	EPF (RM) (B)	SOCSSO (RM) (C)	TOTAL (RM) (A+B+C)
Executive Officer	4500	585	135	5220
Financial Officer	2500	325	75	2900
Financial Manager	1800	234	54	2088
TOTAL (RM)	8800	1144	264	10208

8.5 Office Furniture, Fitting and Office Supplies

List of Office Supplies

Type	Quantity	Price/Unit (RM)	Total (RM)
Printer Ink	4	17.91	71.64
A4 Paper	1	64.50	64.50
Marker	3	4.00	12.00
Whiteboard Eraser	1	0.50	0.50
Pen	4	1.00	4.00
Pencil	1	2.40	2.40
Notebook	2	2.50	5.00
Receipt Book	2	3.50	7.00
File	4	1.50	6.00
Scissors	2	2.00	4.00
Ruler	2	0.70	1.40
Cellophane Tape	2	2.00	4.00
Stapler	2	2.00	4.00
Staples	2	0.50	1.00
Calculator	1	20.00	20.00
Rubber	2	1.00	2.00
Correction Tape	2	2.50	5.00
Order Book	2	1.00	2.00
TOTAL			216.44

List of Office Furniture & Fittings

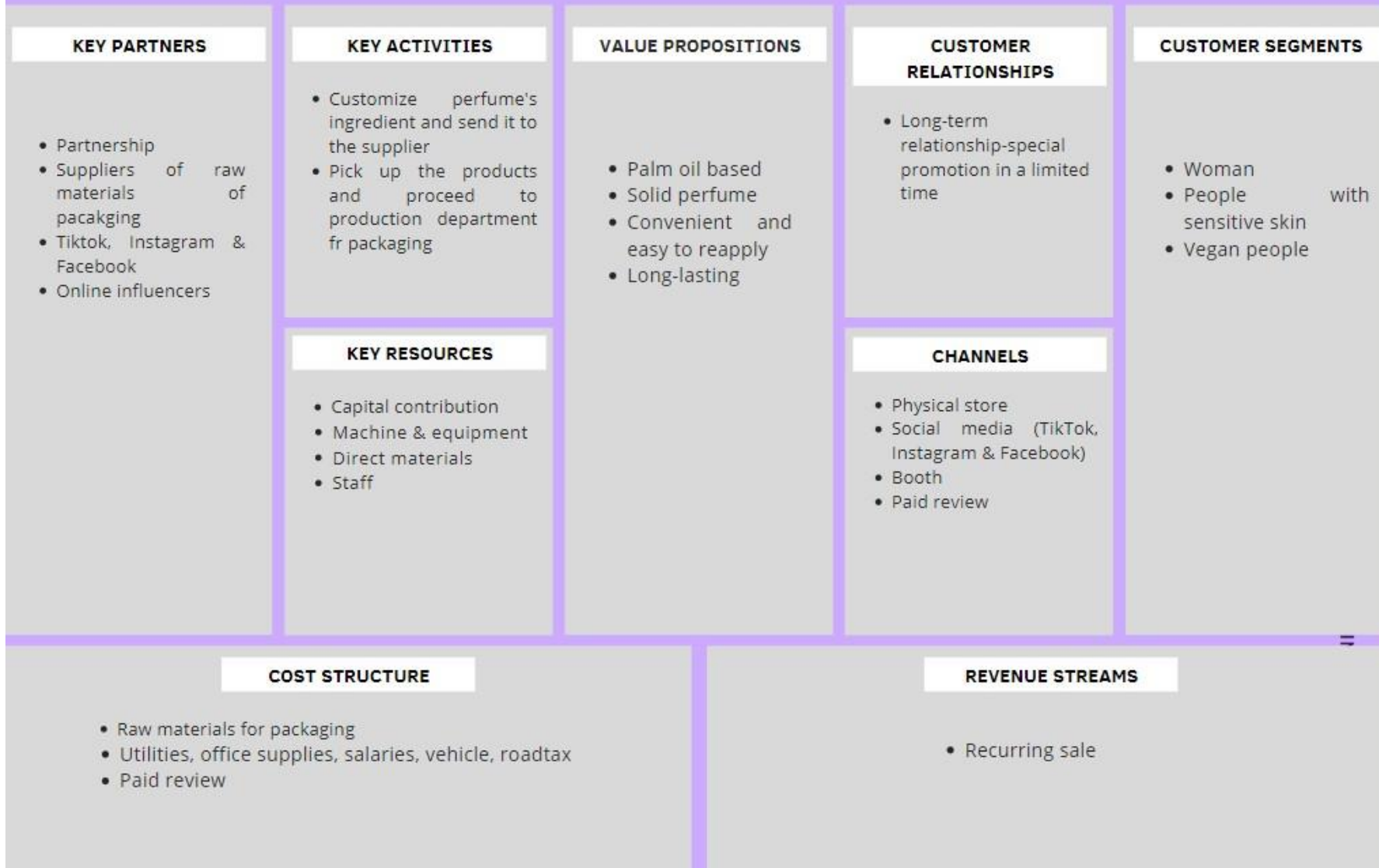
Type	Quantity	Price/Unit (RM)	Total (RM)
Chair	10	49.00	490
Open – Office Table	2	800	1600.00
Air Conditioner	4	880	3520.00
Wall Fan	2	55.00	110.00
Telephone	1	200.00	200.00
Fire Extinguisher	1	50.00	50.00
Dustbin	4	2.00	8.00
Meeting Table (Meeting Room)	1	800	800.00
Television (Presentation Purpose)	1	1230.00	1230.00
CEO Table + Chair	1	300.00	300.00
Pantry Table	1	200.00	200.10
Fridge	1	484.00	484.00
Sink	1	202.00	202.00
Cup	4	2.00	8.00
Toilet Bowl	2	250.00	500.00
Toilet Sink	2	150.00	300.00
Ablution's Section	1	150.00	150.00
TOTAL			10 152

8.6 Administration Budget

Item	Fixed Assets	Monthly Expenses	Other Expenses
Fixed Assets			
Furniture & Fittings	10152.00		
Vehicle	80000		
Monthly Expenses			
Salary, EPF, SOCSO		10208.00	
Utilities		950	
2 Storey Shop		1500	
Pre-operational			
Deposit Rent (2 + 1)			4500
Business Registration			1500
Business License/Permit			600
Road Tax/Insurance			300

BUSINESS MODEL CANVAS

BUSINESS MODEL CANVAS



CONCLUSION

CONCLUSION

In conclusion, after studying the business opportunity and a few scanning the environment, we all agreed that this palm oil based perfume will be the best decision for us. We are so confident that Essence Elegata will get acceptance and become well-known in our community. Plus, we really want to give people with sensitive skin and vegan people to be able to use perfume without worrying about its ingredients as we will be producing plant-based perfume. Other than that, we believe that Essence Elegata will generate a lot of profits to support all the expenses. Apart from that, we are confident that we can achieve all of our objectives like increasing sales by % by 2025. In fact, we believe that we will not face loss in 3 years of operation.

As for Financial Analysis, Essence Elegata can pay its short-term obligations and can use current, or liquid, assets to cover its current liabilities. It is because from the Financial Analysis, it showed that our Liquidity ratio which is both current and quick ratio above -- except for the second year which is ---. It means that our business have adequate cash that could be utilized in other areas. As for our profitability of an investment is going very well since our return on investment dropped below 40% in the third year. In short, Essence Elegata will be stable and successful in three year operating since our debt to equity ratio dropped over 0 in the third year. Generally, a good debt-to-equity ratio is less than 1.0 while a risky debt-to-equity ratio is greater than 2.0.

To conclude, Essence Elegata is really an essential and the best project to serve the community with the safest perfume that we can formulate. As mentioned before in our motto, we are dedicated in informing a connoisseur about our unique scent and flavor component that will set the user apart. Our perfume has the nicest aroma when used since it is made of high-quality ingredients. With palm oil based which will not include animal.s fat in its manufacturing process, our product allows people to live the best version of themselves by bringing out their confidence to stand on their own feet. Therefore we really need to get approval to start our operation as it will give a big impact in a community. Lastly, completing this ENT300 business plan has given the best opportunity for us on how to set up our own company.

Thus, ENT300 is essential for us as it will expose and encourage us to set up our own new business to survive in future.

APPENDICES

APPENDICES

PARTNERSHIP AGREEMENT

This Partnership Agreement is made on “13 November 2022” between NURUL NABILA BINTI AHMAD JADI, NURUL NORAINI BINTI GHAZALY, NURUL ZUKRINA BINTI ZAWAWI and NURZAITUL ATHIRAH BINTI ABD RAHIM

1. Essence Elegata

The parties hereby form a partnership under the name of “Essence Elegata” to open a beauty and cosmetics specifically perfume centre.. The location of the business shall be at “Sri Petaling, Bandar Baru Sri Petaling, Kuala Lumpur.”

2. Term

The partnership shall begin on “13 November 2022”, and shall continue until every partners agreed to terminate this partnership agreement

3. Capital

The capital of the partnership shall be contributed in 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 maintained at all times 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 (%)
NURUL NABILA BINTI AHMAD JADI	Chief Executive Officer	RM 72 270	55%
NURZAITUL ATHIRAH BINTI ABD RAHIM	Marketing Officer	RM 19 710	15%
NURUL NORAINI BINTI GHAZALY	Operation Officer	RM 19 710	15%
NURUL ZUKRINA BINTI ZAWAWI	Financial Officer	RM 19 710	15%
TOTAL		RM 131,400	100%

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 at all times 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

The partnership may be dissolved at any time by agreement of the partners, in which event the partners shall proceed with reasonable promptness to liquidate the business of the partnership.

11. Death

Upon the death of either partner, the surviving partner shall have the right either to purchase the interest of the decedent in the partnership or to terminate and liquidate the partnership business.

12. Arbitration

Any controversy or claim arising out of or relating to this Agreement, or the breach hereof, shall be settled by arbitration in accordance with the rules. In witness whereof the parties have signed this Agreement.

Executed this on 23rd October of 2022 in Pasir Gudang, Johor, each partner agreed and signed this agreement to show their commitment to this partnership.

Nabila Ahmad

(CHIEF EXECUTIVE OFFICER)

NURUL NABILA BINTI AHMAD JADI

Athirah Rahim

(MARKETING OFFICER)

NURZAITUL ATHIRAH BINTI ABD RAHIM

Noraini Ghazaly

(OPERATION OFFICER)

NURUL NORAINI BINTI GHAZALY

Zukrina Zawawi

(FINANCIAL OFFICER)

NURUL ZUKRINA BINTI ZAWAWI

MARKETING PLAN

1. Marketing Plan (Arial 12, BOLD)

6.1 Description of products

Essence Elegata is a vegan perfume product as the production of this perfume has no animal fat. It is a cruelty free perfume brand because we will not kill any animals to get their fat as animal glycerin. We used vegetable glycerin instead of animal glycerin. Hence, we want to promote a new brand of perfume that has sustainability of beauty scents while conserving the animals' life.

Our perfume is a non-toxic perfume. Term of "non-toxic" refers to a product which is free from phthalates, sulfates, parabens, and other regulated ingredients. The ingredients used in production of this perfume are proven to be safe and do not have toxic effects on people, animals and environment. Besides, as we used vegan ingredients, we want to highlight that we used palm oil based on glycerin in production of our perfumes. It may provide health benefits such as, it may moisturize the skin. Research shows that applying glycerin to skin will gradually improve its smoothness and suppleness. So, people with skin health problems such as eczema can wear this perfume as it is non toxic and also can improve the skin moisture level.

Other than that, our perfume is packaged in a simple 30ml with 100% recycled cardboard tubes that is made by using wind energy. It is also printed with the vegetables-based inks labeled. So, if the perfume has been used, the bottle can be recycled because it is environmentally friendly packaging. The texture of perfume is solid. As a result, it is simple to apply to the skin and has a long-lasting fragrance.

Table 6.1.1 Product illustration



6.2 Target market

The personal grooming practises of people all over the world have been significantly influenced by the scent and perfume industries. Since it is slowly evolving into a daily necessity needed by millions of people every day, it is no longer seen as a possession of the wealthy. However, people continue to use these items to express their uniqueness and personal panache. The fragrance and perfume market is segmented based on demographic, phycographic, and buying behaviour factors.

6.2.1 Demographic Segmentation

Demographic segmentation is used in the perfume industry to address age, gender, and skin-health issues. Because the word "perfume" is so closely associated with women, it is mostly women who buy it. Men who take their personalities and appearances seriously, on the other hand, will buy perfume to look elegant. So, this perfume is a unisex fragrance, but women are the major

users of it. The suggested age range for wearing perfume is from 14 years old to 30 years old. But since our perfume is vegan and easy to apply, it can be used by all types of age groups and is safe for sensitive skin and children.

6.2.2 Psychographic segmentation

Psychographic segmentation is most relevant to the fragrance industry because it segments groups according to lifestyle and personality. A person's mood or state of mind can be altered by the perfume's aroma and scent. It might uplift someone's emotions or give them more self-assurance. Other than that, many people enjoy things that make their life easier, and since our perfume is so practical and simple to use, this is true.

6.2.3 Buying behavior segmentation

Within the perfume industry, behavioural segmentation is most relevant to purchase occasions. The fragrances segment in Malaysia is projected to grow by 4.04% from 2022 until 2027. So, with the increasing buying behaviour of perfume, it will ensure that Essence Elegata will be known and bought by a lot of people. The number of perfume bottles sold during a festival or celebration would be higher than on a daily basis. It is clear from this that people would buy perfume for themselves or as gifts for others.

6.3 Market size

Population numbers in Kuala Lumpur are higher. They usually dress in a feminine and casual style on a daily basis when going out. Because our target market is more geared toward women who enjoy a sense of elegance, Kuala Lumpur is where people come to look for something elegant. Essence Elegata perfume will be promoted and sold at local beauty stores around Kuala Lumpur. From research, there are many local beauty store in Kuala Lumpur.

6.3.1 Population table

6.3.1.1 Population 1

Table 6.4.1.1 Kuala Lumpur (example)

Type of outlet	No of outlet	No of items to needed (box)	Price/unit (RM)	Total (RM)
Retailer				
• Beauty Store	5	10	3250	32500
Seller agent	13	13	3250	42250
TOTAL		23	6500	74750

Note:

1 unit = 1 box

1 box = 50 bottles perfume

Price per bottles = RM 65.00

Price per box = RM 3250.00

6.3.2 Total market size

Total market size = Total Table 6.4.1.1
= RM 74750/per month

6.4 Competitors

6.4.1 Identifying competitors (3 competitors)

Table 6.4.1 Competitive analysis

Competitors	Strengths	Weaknesses
Perfume Paradise	<ul style="list-style-type: none"> • Range of options • Worldwide brand representative • Best-in-class innovation 	<ul style="list-style-type: none"> • Quite expensive • High attrition rate • High day inventory
De Xandra	<ul style="list-style-type: none"> • Brand presence • In-store experience • Premium customer 	<ul style="list-style-type: none"> • Poor penetration • High attribution rate • High day inventory
Yaya Empire	<ul style="list-style-type: none"> • It has online store to many country • Constantly tries to do innovation in its product • Has wide variety of personal and beauty care products 	<ul style="list-style-type: none"> • It has unsuccessful promotions of nature care products • It has an inefficient supply chain • It has low market share as compared to others competitors

6.4.2 Ranking of the competitors

Table 6.4.2 Ranking of the competitors

Rank No	Competitors
1	Perfume Paradise
2	De Xandra
3	Yaya Empire

6.5 Market Share

6.5.1 Market share before the entry of your business.

Table 6.5.1 Market share before the entry of your business

Competitor	Before entrance (%)	Amount (RM)
Perfume Paradise	53	10,570,000.00
De Xandra	32	6,460,000.00
Yaya Empire	15	4,265,200.00
TOTAL	100	21,295,200.00

6.5.2 Adjusted market share after the entry of *your business*.

Table 6.5.2 Market share before the entry of *your business*

Competitor	After entrance (%)	Amount (RM)	Percentage of loss (%)
Perfume Paradise	52	10,370,566.00	1
De Xandra	30	6,056,250.00	2
Yaya Empire	14	3,971,884.00	1
Essence Elegata	4	896,500.00	-
TOTAL	100	21,295,200.00	4

6.6 Sales forecast

Table 6.6 Sales Forecasting

Month	Sales Forecast
1	74750.00
-	
12	
Year 1	897,000.00
Year 2	986,700.00
Year 3	1,134,705.00

6.7 Market strategy

6.7.1 Product -

Name	ESSENCE ELEGATA
Product detailed	Packaging – 30mL cupboard bottle Texture – Solid perfume Aroma – Vanila Coconut fresh
Product quality	It is a long-lasting solid perfume that can be used on all types of skin. Plus, it is a vegan type of perfume that does not use animal fats as its ingredients.
Product	This perfume is very convenient and easy to bring everywhere. It is also safe to bring anywhere as the

differentiation	packaging is not easily broken. Plus, it is easy to apply and reapply as the perfume has a solid texture.
Price	RM 65.00

6.7.2 Price

Firstly, our pricing strategy will be based on the production cost to make this perfume. We plan to offer the most competitive price for our perfume, which will be affordable enough for our targeted customer to buy. Our price also will be suited with the perfume volume of 30ml solid perfume which will last longer than the spray as we only rub the perfume balm onto the skin.

Table below showed the comparison prices between Essence Elegata perfume and other competitors.

Table 6.7.2 Price comparison

Competitors	Price (RM)
Perfume Paradise	RM 40.00
De Xanda	RM 50.00
YAYA Empire	RM 24.00
Essence Elegata	RM 65.00

6.7.3 Place

We operate at Sri Petaling as the location for our headquarter building. We distribute our product to retailers, which are local beauty stores around Kuala Lumpur. This beauty store has a strategic location because it is near a residence and shopping mall. It will make it easier for customers to come and purchase our product. We also use agents as our third-party sellers. This agent can sell our product through online sales around Malaysia. So our customers can easily buy online and do not need to go out to buy our product.

6.7.4 Promotion

We use advertising as one of our marketing strategies. We paid for the television and billboard advertising. This strategy is used to get more people to know about and purchase our product from various places. In addition, we produce content as a part of our digital promotion strategy. We formerly advertised our product to others via social media posts. This is the simplest approach to spread the word about our product. Through Facebook and Instagram,(Essence Elegata) we will advertise our product. In addition, we'll set up a booth in a mall to advertise our perfume to other people. We will provide flyer that description about our perfume and a free sample to everybody who stops by our booth

Table 6.7.4 Promotion budget

ITEMS	PRICE
Influencer	RM 1,000.00
Booth	RM 500.00
Free sample perfume	RM 500.00
Total	RM 2,000.00

6.8 Schedule of Task and Responsibilities

Table 6.11 Task and Responsibilities of Marketing Personnel :

Position	Task and Responsibilities
Marketing Officer	<ul style="list-style-type: none"> • Manage the company's marketing strategy\ • Develop and execute the company's business strategies • Provide strategic advice to the board and chairperson • Prepare and implement comprehensive business plan to facilitate • Coordinate market strategies with the sales, financial, public relations and production departments
Content creator	<ul style="list-style-type: none"> • Responsibles to produce marketing copy to advertise our product • Promoting our product on social media
Promoter	<ul style="list-style-type: none"> • Responsible to promote the product during tester promoting • Create the positive image and lead consumer to use it • Distribute product samples and flyer.

6.9 Schedule of Remuneration

Table 6.11 Schedule of Remuneration plan of Marketing Personnel :

Position	Qty	Monthly Salary (RM) (A)	EPF (RM) (13%) (B)	SOCSSO (RM) (3%) (C)	Total (A)+(B)+(C)
Promoter	2	1,500	180	37.50	1717.50
Marketing Officer	1	2,500	325	75	2900.00
TOTAL	3	4,000	505	112.50	4617.50

6.10 Marketing Budget

Table 6.8 Marketing Budget

Item	Fixed Assets (RM)	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset			
Whiteboard	100		
Electronic device	11,500		
Working capital			
Salary, EPF, SOCSSO		4617.50	
Promotion Budget		2,000	
Other Expenses			
Other expenses			500

OPERATIONAL PLAN

7.1 COMPONENT OF OPERATING SYSTEMS

7.1.1 Business Input

Business input is all about the resources that are invested to produce or to hold our product, and typically including time, money and effort. In simple word, input is the process of taking something in. In our business, the inputs are together with manpower, machine and equipment, technology, information and capital.

7.1.2 Transformation Process

The transformation process refers to any activities that related or takes one or more inputs and covert it to outputs that involved operation strategies for customers or clients. For us, we take the finished goods from other manufacturer where they are in accordance with the requirements, specifications and quality we want and then put our label or re-label it using other machines and equipment. Finished transformation process will refer as output or results as finished products or services and ready to involve in marketing and sales process.

7.1.3 Output

The term output refers to the final result obtained after the transformation process, which is known as the finished product, which meets the specifications, quantity, quality and cost proposed. Output also refers to the final procedure that is ready to be displayed on a display or shelf.

7.1.4 Feedback

The transformation process is influenced by the environment that responds to the organization. Feedback is needed from the customers regarding to the products sell and services provided from our side. It is important matter to help us improve our business later and to ensure the level of satisfaction from the customers is not below our expectations. Therefore, organizations also need to be alert to the environment, in order to control the

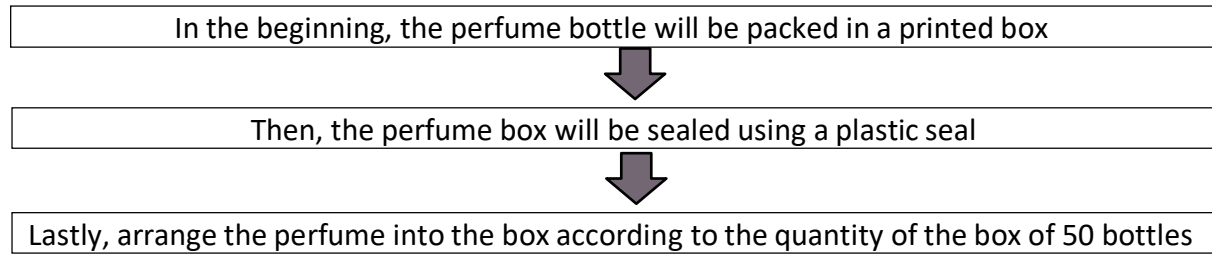
transformation process. Feedback actually acts as a control mechanism, measuring the actual performance against the expected or planned performance.

7.1.5 External Environment

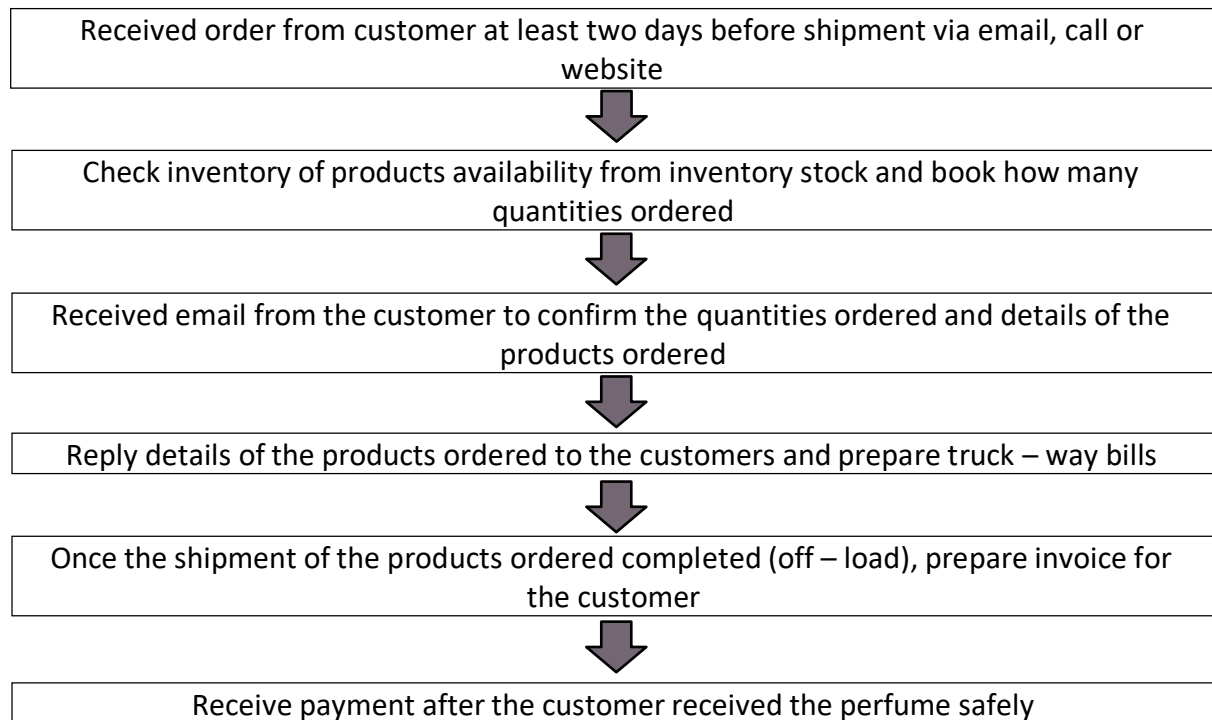
External environment is composed of all the outside factors or influences that impact the operation of the business. This refers to converting the product in order to gain a profit. Plus, it involves a condition, entities, events, and factors surrounding our organization that influence its activities and choices. It could possibly come from the suppliers, customers, public perceptions and more. It might also include the economic, social cultural, technical and legal. Furthermore, it also determines the opportunities and risk of our business.

7.2 PROCESS PLANNING

7.2.1 Process Flow Chart to Packaging

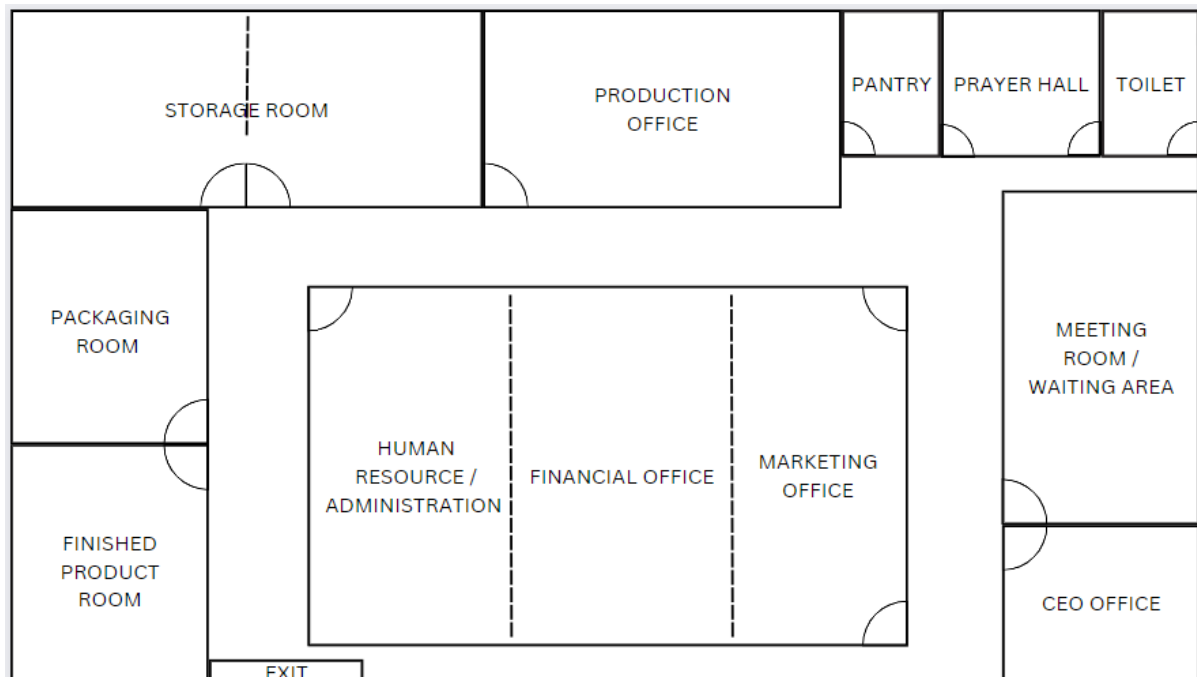


7.2.2 Activity Chart



7.3 OPERATIONS LAYOUT

7.3.1 Operation Layout



7.4 PRODUCTION PLANNING

Sale Forecast per Month

7.4.1 Output per month

Average sales forecast per month = RM 74,750

The sales price = RM75

$$\begin{aligned}\text{Number of outputs per month} &= \frac{\text{Average sales forecast}}{\text{sale price per unit}} \\ &= \frac{RM74,750}{RM65.00} \\ &= 1150 \text{ pieces}\end{aligned}$$

7.4.2 Number of outputs per day

If the number of working days per month is 22 days (5 days / week)

$$\begin{aligned}&= \frac{\text{No.of output per month}}{\text{No.working days per month}} \\ &= \frac{1150 \text{ pieces}}{22\text{days}} \\ &= 52.27 @ 53 \text{ pieces}\end{aligned}$$

7.4.3 Number of units per hour

$$\begin{aligned}\text{Such as daily working hour (8 hours)} &= \frac{\text{No.of output per day}}{\text{Daily working hours}} \\ &= \frac{53 \text{ pieces}}{8 \text{ hours}} \\ &= 6.63 @ 7 \text{ pieces per hour}\end{aligned}$$

7.5 MATERIAL PLANNING

7.5.1 Material Required per Month

No.	Material	Quantity	Price / Unit (RM)	Total Price (RM)
1.	Perfume	1150	15.00	17,250.00
2.	Bubble wrap	1	40.00	40.00
3.	Printed box	1150	1.50	1,725.00
4.	Box	23	6.00	138.00
TOTAL PRICE FOR 1150 PIECES OF PERFUME PER MONTH				19,153.00

7.5.2 Identify Supplier

MATERIALS	SUPPLIER
Perfume	FABULLITE GROUP 658, Jalan 24, Taman Perindustrian Ehsan Jaya, Kepong, 52100 Kuala Lumpur, Malaysia.
Printed box	PRINTLAB ARA DAMANSARA C-G-25, Block C, Jalan PJU 1A/3, Taipan Damansara 2, Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia.
Bubble wrap, box	THE BOX COMPANY Lot 3A-049, 4th Floor Endah Parade, No. 1 Jalan 1/149E, Bandar Baru Seri Petaling, 57000 Kuala Lumpur, Malaysia

7.6 MACHINE AND EQUIPMENT PLANNING

7.6.1 Amount of machine and equipment required

$$\frac{\text{Planned Rate of Production per day}}{\text{Machine Productivity time per day}} \times \text{Standard Production Time}$$

Box Sealer:

$$\frac{53 \text{ units}}{480} \times \frac{60 \text{ min}}{8}$$

= 0.8 @ 1 machine

7.6.2 List of Machine and Equipment

Machine / Equipment	No of Machine / Equipment
Printer	1
Cosmetic Box Sealer	1

7.6.3 List of Machine and Equipment Supplier

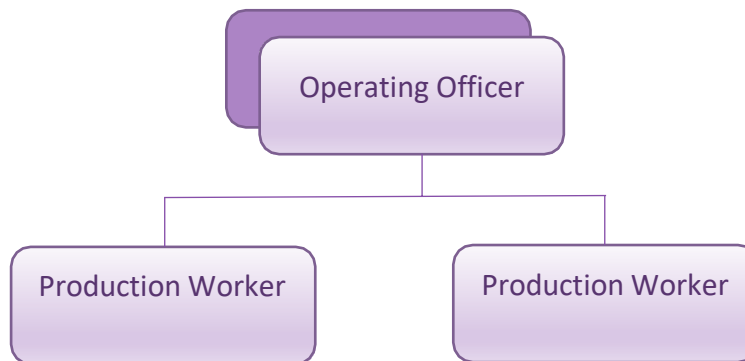
Machine / Equipment	Supplier
Cosmetic Box Sealer	KAOH SIUNG TRADING SDN BHD 10, Jalan Rajawali 3, Bandar Puchong Jaya, 47170 Puchong, Selangor, Malaysia
Printer	FOTOSTAT SERI MURNI SDN BHD C-G-25, Block C, Jalan PJU 1A/3, Taipan Damansara 2, Ara Damansara, 47301 Petaling Jaya, Selangor, Malaysia.

7.6.4 Machine and Equipment

Machine / Equipment	Quantity	Price / Unit (RM)	Total Cost (RM)
Printer	1	270	270.00
Cosmetic Box Sealer	1	272.50	272.50
Total			542.50

7.7 MANPOWER PLANNING

7.7.1 Organization Chart for Operation Department



7.7.2 Amount of Direct Labour Required (Calculate for every manpower)

$$\frac{\text{Planned Rate of Production per Day}}{\text{Machine Productive Time per Day}} \times \text{Standard Production Time}$$

- Operation Executive
$$\frac{53 \text{ units}}{480 \text{ min}} \times \frac{60 \text{ min}}{8}$$

$$= 0.8 @ 1 \text{ operator}$$

7.7.3 List of Operation Personnel

Position	No of Personnel
Operation Officer	1
Production worker	2
TOTAL	3

7.7.4 Schedule of Task and Responsibilities

POSITION	TASK AND RESPONSIBILITY
Operation Officer	<ul style="list-style-type: none"> • Manage day-to-day operations to providing strategic advice • Oversee daily administrative and operational functions • Handle company's internal affairs • Design operation strategies • Communicate policies to employees • Help human resources build out teams
Production Worker	<ul style="list-style-type: none"> • Work in operational section where they are focusing in packaging the product • Prepared the product for shipment

7.7.5 Schedule of Remuneration

POSITION	QUANTITY	MONTHLY SALARY (RM)	EPF CONTRIBUTION (RM)	SOCSSO (RM)	AMOUNT (RM)
Operation Officer	1	2,500	325	75	2,900
Production Worker	2	1,500	180	37.50	3,435
TOTAL	2	4,000	505	112.50	6,135

7.8 OVERHEAD REQUIREMENT

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

No	Types of Overhead	Monthly Cost (RM)
1.	Electricity	500
2.	Machine maintenance	200
TOTAL		700

7.9 TOTAL OPERATIONS COST

Total Operation Cost = Direct Material Cost + Direct Labour Cost (total remuneration) + Overhead Cost (total operations overhead)

= RM17,624.00 + RM6,135 + RM700

= RM24,459.00

7.10 COST PER UNIT

$$\begin{aligned}\text{Cost per Unit} &= \frac{\text{Total Operations Cost (RM)}}{\text{Total Number of Output (Output per Month)}} \\ &= \frac{\text{RM24,459}}{1150} \\ &= \text{RM21.27}\end{aligned}$$

7.11 PRODUCTIVITY INDEX (PI)

$$\begin{aligned}\text{Productivity Index} &= \frac{\text{Total Value of Output (Sales Forecast per Month)}}{\text{Total Value of Input (Total Operation Cost)}} \\ &= \frac{\text{RM74,750}}{\text{RM24,459}} \\ &= 3.08\end{aligned}$$

7.13 BUSINESS AND OPERATION HOURS

Business hour = 9 hours per day (8.00 a.m. – 5.00 p.m.)

Operating hour = 8 hours per day (8.00 a.m. – 5.00 p.m.)

Working days = 5 days per week

7.14 OPERATIONS BUDGET

Item	Fixed Asset	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset Machine and Equipment Electrical appliance	RM815 RM200	-	-
Working Capital Materials Salary, EPF, SOCSO Overhead	-	RM22,624 RM6,135 RM700	-
Other Expenses Uniform Premise and Billboard Licenses	-	-	-

FINANCIAL PLAN

FINANCIAL PLANNING

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NAME OF BUSINESS/COMPANY	ESSENCE ELEGATA
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1. Projected administrative, marketing and operations expenditure :

ADMINISTRATIVE EXPENDITURE	
Fixed Assets	RM
Land & Building	
Furniture & Fittings	10,152
Vehicles	80,000
Working Capital	
Salaries,EPF, SOCSO	10,208
Utilities	950
Rent	1,500
Other Expenditure	
Other Expenditure	217
Pre-Operations	
Deposit (rent, utilities, etc.)	4,500
Business Registration & Licences	1,500
Insurance & Road Tax for Motor Vehicle	600
Other Expenditure	300
TOTAL	109,927

MARKETING EXPENDITURE	
Fixed Assets	RM
Whiteboard	100
Electronic Devices	11,500
Working Capital	
Salaries, EPF, SOCSO	4,618
Promotion Budget	2,000
Other Expenditure	
Other Expenditure	500
Pre-Operations	
Deposit (rent, utilities, etc.)	
Business Registration & Licences	
Insurance & Road Tax for Motor Vehicle	
Other Expenditure	
TOTAL	18,718

OPERATIONS EXPENDITURE	
Fixed Assets	RM
Machine & Equipments	815
Electrical Appliances	200
Working Capital	
Raw Materials & Packaging	22,624
Carriage Inward & Duty	
Salaries, EPF & SOCSO	6,135
Overhead	700
Other Expenditure	
Other Expenditure	
Pre-Operations	
Deposit (rent, utilities, etc.)	
Business Registration & Licences	
Insurance & Road Tax for Motor Vehicle	
Other Expenditure	
TOTAL	30,474

2. Projected sales and purchases:

		SALES PROJECTION	
Year 1	Month 1		74,750
	Month 2		74,750
	Month 3		74,750
	Month 4		74,750
	Month 5		74,750
	Month 6		74,750
	Month 7		74,750
	Month 8		74,750
	Month 9		74,750
	Month 10		74,750
	Month 11		74,750
	Month 12		74,750
	Total Year 1		897,000
Year 2	Total Year 2		986,700
Year 3	Total Year 3		1,134,705

		PURCHASE PROJECTION	
Month 1			22,624
Month 2			22,624
Month 3			22,624
Month 4			22,624
Month 5			22,624
Month 6			22,624
Month 7			22,624
Month 8			22,624
Month 9			22,624
Month 10			22,624
Month 11			22,624
Month 12			22,624
	Total Year 1		271,488
	Total Year 2		298,637
	Total Year 3		343,432

3. Collection for sales & payment for purchases:

CASH COLLECTIONS FOR SALES	
In the month of sale	100%
1 month after sale	
2 months after sale	
Total	100%

CASH PAYMENTS FOR PURCHASES	
In the month of purchase	50%
1 month after purchase	30%
2 months after purchase	20%
Total	100%

4. Economic life of fixed assets & depreciation method:

FIXED ASSETS	Econ. Life (yrs)
Furniture & Fittings	10

FIXED ASSETS	Econ. Life (yrs)
	5

Vehicles	10		5
	-	5	Machine & Equipments
	-	5	Electrical Appliances
Whiteboard	5		5
Electronic Devices	5		5

DEPRECIATION METHOD (1=straight line, 2=declining balance)	1
---	---

5. Increase in working capital (if any):

INCREASE IN WORKING CAPITAL (%)	
Year 2	10%
Year 3	15%

6. Ending stock for raw materials and finished goods:

ENDING STOCK OF RAW MATERIALS	RM	ENDING STOCK OF FINISHED GOODS	RM
End of Year 1	500	End of Year 1	500
End of Year 2	300	End of Year 2	300
End of Year 3	200	End of Year 3	200

7. Rate of taxation (for private limited company):

TAX RATE	
Year 1	
Year 2	
Year 3	

8. Business background:

BUSINESS LEGAL ENTITY	2	NATURE OF BUSINESS	2
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1 = Private Limited Company (Sdn. Bhd.)
2 = Partnership
3 = Sole Proprietorship

1 = Manufacturing
2 = Trading
3 = Service

9. Sources of finance:

LOAN (if required)	
Interest rate	5%
Loan duration	5
Interest payment method*	1

* Method: 1 = flat rate 2 = annual rest

HIRE-PURCHASE (if required)	
Interest rate	5%
Hire-purchase duration	5

[Click here to allocate the sources of finance](#)

ESSENCE ELEGATA					
PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE					
Project Implementation Cost			Sources of Finance		
Requirements	Cost	Loan	Hire-Purchase	Own Contribution	
				Cash	Existing F. Assets
Fixed Assets					
Land & Building					
Furniture & Fittings	10,152			10,152	
Vehicles	80,000		80,000		
Whiteboard	100			100	
Electronic Devices	11,500			11,500	
Machine & Equipments	815			815	
Electrical Appliances	200			200	
Working Capital	1 months				
Administrative	12,658	12,658			
Marketing	6,618	6,618			
Operations	29,459	29,459			
Pre-Operations & Other Expenditure	7,617			7,617	
Contingencies	10%	1,000		14,912	
TOTAL	175,031	49,735	80,000	45,296	

INPUT	CASH FLOW STATEMENT	INCOME STATEMENT	BALANCE SHEET	FINANCIAL PERFORMANCE
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ADMINISTRATIVE BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Land & Building	-			-
Furniture & Fixings	10,152			10,152
Vehicles	80,000			80,000
	-			-
	-			-
Working Capital				
Salaries, EPF, SOCSO		10,208		10,208
Utilities		850		850
Rent		1,500		1,500
		-		-
		-		-
		-		-
		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			217	
Deposit (rent, utilities, etc.)			4,500	4,500
Business Registration & Licences			1,500	1,500
Insurance & Road Tax for Motor Vehicle			600	600
Other Pre-Operations Expenditure			300	300
Total	90,152	12,658	7,117	109,710

MARKETING BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Whiteboard	100			100
Electronic Devices	11,500			11,500
	-			-
	-			-
Working Capital				
Salaries, EPF, SOCSO		4,618		4,618
Promotion Budget		2,000		2,000
		-		-
		-		-
		-		-
		-		-
		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			500	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	11,600	6,618	500	18,218

OPERATIONS BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Machine & Equipments	915			915
Electrical Appliances	200			200
	-			-
	-			-
Working Capital				
Raw Materials & Packaging		22,624		22,624
Cartage Inward & Duty		-		-
Salaries, EPF & SOCSO		6,135		6,135
Overhead		700		700
		-		-
		-		-
		-		-
		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			-	-
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	1,015	29,459	-	30,474

ESSENCE ELEGATA

DEPRECIATION SCHEDULES

Fixed Asset Cost (RM) Method Economic Life (yrs)			
		Furniture & Fittings	
		10,152	
		Straight Line	
		10	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	10,152
1	1,015	1,015	9,137
2	1,015	2,030	8,122
3	1,015	3,046	7,106
4	1,015	4,061	6,091
5	1,015	5,076	5,076
6	1,015	6,091	4,061
7	1,015	7,106	3,046
8	1,015	8,122	2,030
9	1,015	9,137	1,015
10	1,015	10,152	-

Fixed Asset Cost (RM) Method Economic Life (yrs)			
		Vehicles	
		80,000	
		Straight Line	
		10	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	80,000
1	8,000	8,000	72,000
2	8,000	16,000	64,000
3	8,000	24,000	56,000
4	8,000	32,000	48,000
5	8,000	40,000	40,000
6	8,000	48,000	32,000
7	8,000	56,000	24,000
8	8,000	64,000	16,000
9	8,000	72,000	8,000
10	8,000	80,000	-

Fixed Asset Cost (RM) Method Economic Life (yrs)			
		Straight Line	
		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	-
1	-	-	-
2	-	-	-
3	-	-	-
4	-	-	-
5	-	-	-
6	-	-	-
7	-	-	-
8	-	-	-
9	-	-	-
10	-	-	-

Fixed Asset Cost (RM) Method Economic Life (yrs)			
		Straight Line	
		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	-
1	-	-	-
2	-	-	-
3	-	-	-
4	-	-	-
5	-	-	-
6	-	-	-
7	-	-	-
8	-	-	-
9	-	-	-
10	-	-	-

Fixed Asset Cost (RM) Method Economic Life (yrs)			
		Whiteboard	
		100	
		Straight Line	
		5	
<i>Year</i>	<i>Annual Depreciation</i>	<i>Accumulated Depreciation</i>	<i>Book Value</i>
	-	-	100
1	20	20	80
2	20	40	60
3	20	60	40
4	20	80	20
5	20	100	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset Cost (RM) Method Economic Life (yrs)			
		Electronic Devices	
		11,500	
		Straight Line	
		5	
<i>Year</i>	<i>Annual Depreciation</i>	<i>Accumulated Depreciation</i>	<i>Book Value</i>
	-	-	11,500
1	2,300	2,300	9,200
2	2,300	4,600	6,900
3	2,300	6,900	4,600
4	2,300	9,200	2,300
5	2,300	11,500	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset Cost (RM) Method Economic Life (yrs)			
		Straight Line	
		5	
<i>Year</i>	<i>Annual Depreciation</i>	<i>Accumulated Depreciation</i>	<i>Book Value</i>
	-	-	-
1	-	-	-
2	-	-	-
3	-	-	-
4	-	-	-
5	-	-	-
6	-	-	-
7	-	-	-
8	-	-	-
9	-	-	-
10	-	-	-

Fixed Asset Cost (RM) Method Economic Life (yrs)			
		Straight Line	
		5	
<i>Year</i>	<i>Annual Depreciation</i>	<i>Accumulated Depreciation</i>	<i>Book Value</i>
	-	-	-
1	-	-	-
2	-	-	-
3	-	-	-
4	-	-	-
5	-	-	-
6	-	-	-
7	-	-	-
8	-	-	-
9	-	-	-
10	-	-	-

Fixed Asset			
Machine & Equipments			
Cost (RM)		815	
Method		Straight Line	
Economic Life (yrs)		10	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	815
1	82	82	734
2	82	163	652
3	82	245	571
4	82	326	489
5	82	408	408
6	82	489	326
7	82	571	245
8	82	652	163
9	82	734	82
10	82	815	-

Fixed Asset			
Electrical Appliances			
Cost (RM)		200	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	200
1	40	40	160
2	40	80	120
3	40	120	80
4	40	160	40
5	40	200	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset			
Cost (RM)			
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	-
1	-	-	-
2	-	-	-
3	-	-	-
4	-	-	-
5	-	-	-
6	-	-	-
7	-	-	-
8	-	-	-
9	-	-	-
10	-	-	-

Fixed Asset			
Cost (RM)			
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	-
1	-	-	-
2	-	-	-
3	-	-	-
4	-	-	-
5	-	-	-
6	-	-	-
7	-	-	-
8	-	-	-
9	-	-	-
10	-	-	-

INPUT

CASH FLOW STATEMENT

INCOME STATEMENT

BALANCE SHEET

FINANCIAL PERFORMANCE

ESSENCE ELEGATA
LOAN & HIRE-PURCHASE AMMORTISATION SCHEDULES

LOAN REPAYMENT SCHEDULE				
<i>Amount</i>	49,735			
<i>Interest Rate</i>	5%			
<i>Duration (yrs)</i>	5			
<i>Method</i>	Kadar tetap			
<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Payment</i>	<i>Principal Balance</i>
	-	-		49,735
1	9,947	2,487	12,434	39,788
2	9,947	2,487	12,434	29,841
3	9,947	2,487	12,434	19,894
4	9,947	2,487	12,434	9,947
5	9,947	2,487	12,434	-
6	0	0	-	-
7	0	0	-	-
8	0	0	-	-
9	0	0	-	-
10	0	0	-	-

HIRE-PURCHASE REPAYMENT SCHEDULE				
<i>Amount</i>	80,000			
<i>Interest Rate</i>	5%			
<i>Duration (yrs)</i>	5			
<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Payment</i>	<i>Principal Balance</i>
	-	-		80,000
1	16,000	4,000	20,000	64,000
2	16,000	4,000	20,000	48,000
3	16,000	4,000	20,000	32,000
4	16,000	4,000	20,000	16,000
5	16,000	4,000	20,000	-
6	0	0	-	-
7	0	0	-	-
8	0	0	-	-
9	0	0	-	-
10	0	0	-	-

**ESSENCE ELEGATA
CASH FLOW PRO FORMA STATEMENT**

MONTH	Pre-Operations	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL YR 1	YEAR 2	YEAR 3
CASH INFLOW																
Capital (Cash)	45,296													45,296		
Loan	49,735	74,750	74,750	74,750	74,750	74,750	74,750	74,750	74,750	74,750	74,750	74,750	74,750	49,735	986,700	1,134,705
Cash Sales														897,000		
Collection of Accounts Receivable																
TOTAL CASH INFLOW	95,031	74,750	74,750	74,750	74,750	74,750	74,750	74,750	74,750	74,750	74,750	74,750	74,750	992,031	986,700	1,134,705
CASH OUTFLOW																
Administrative Expenditure																
Salaries, EPF, SOCSO		10,208	10,208	10,208	10,208	10,208	10,208	10,208	10,208	10,208	10,208	10,208	10,208	122,496	134,746	154,957
Utilities		950	950	950	950	950	950	950	950	950	950	950	950	11,400	12,540	14,421
Rent		1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	19,800	22,770
Marketing Expenditure																
Salaries, EPF, SOCSO		4,618	4,618	4,618	4,618	4,618	4,618	4,618	4,618	4,618	4,618	4,618	4,618	55,416	60,958	70,101
Promotion Budget		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000	26,400	30,360
Operations Expenditure																
Cash Purchase		11,312	11,312	11,312	11,312	11,312	11,312	11,312	11,312	11,312	11,312	11,312	11,312	135,744	149,319	171,716
Payment of Account Payable			6,787	11,312	11,312	11,312	11,312	11,312	11,312	11,312	11,312	11,312	11,312	119,907	135,744	149,319
Carriage Inward & Duty																
Salaries, EPF & SOCSO		6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135	6,135	73,620	80,982	93,129
Overhead		700	700	700	700	700	700	700	700	700	700	700	700	8,400	9,240	10,626
Other Expenditure																
		717												717	789	907
Pre-Operations																
Deposit (rent, utilities, etc.)	4,500													4,500		
Business Registration & Licences	1,500													1,500		
Insurance & Road Tax for Motor Vehicle	600													600	600	600
Other Pre-Operations Expenditure	300													300		
Fixed Assets																
Purchase of Fixed Assets - Land & Building																
Purchase of Fixed Assets - Others	22,767													22,767		
Hire-Purchase Down Payment																
Hire-Purchase Repayment:																
Principal		1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	16,000	16,000	16,000
Interest		333	333	333	333	333	333	333	333	333	333	333	333	4,000	4,000	4,000

Loan Repayment:																	
Principal		829	829	829	829	829	829	829	829	829	829	829	829	829	9,947	9,947	9,947
Interest		207	207	207	207	207	207	207	207	207	207	207	207	2,487	2,487	2,487	
Tax Payable													0	0	0	0	
TOTAL CASH OUTFLOW	29,667	40,843	46,913	51,438	51,438	51,438	51,438	51,438	51,438	51,438	51,438	51,438	51,438	631,801	663,550	751,340	
CASH SURPLUS (DEFICIT)	65,364	33,907	27,837	23,312	23,312	23,312	23,312	23,312	23,312	23,312	23,312	23,312	23,312	360,230	323,150	383,365	
BEGINNING CASH BALANCE		65,364	99,271	127,108	150,420	173,732	197,045	220,357	243,669	266,981	290,293	313,606	336,918		360,230	683,380	
ENDING CASH BALANCE	65,364	99,271	127,108	150,420	173,732	197,045	220,357	243,669	266,981	290,293	313,606	336,918	360,230	360,230	683,380	1,066,745	

ESSENCE ELEGATA

**ESSENCE ELEGATA
PRO-FORMA INCOME STATEMENT**

	Year 1	Year 2	Year 3
Sales	897,000	986,700	1,134,705
Less: Cost of Sales			
Opening stock		500	300
Purchases	271,488	298,637	343,432
less: Ending Stock	500	300	200
Carriage Inward & Duty			
	270,988	298,837	343,532
Gross Profit	626,012	687,863	791,173
Less: Expenditure			
Administrative Expenditure	151,896	167,086	192,148
Marketing Expenditure	79,416	87,358	100,461
Other Expenditure	717	789	907
Business Registration & Licences	1,500		
Insurance & Road Tax for Motor Vehicle	600	600	600
Other Pre-Operations Expenditure	300		
Interest on Hire-Purchase	4,000	4,000	4,000
Interest on Loan	2,487	2,487	2,487
Depreciation of Fixed Assets	11,457	11,457	11,457
Operations Expenditure	82,020	90,222	103,755
Total Expenditure	334,392	363,997	415,815
Net Profit Before Tax	291,620	323,866	375,358

Tax	0	0	0
Net Profit After Tax	291,620	323,866	375,358
Accumulated Net Profit	291,620	615,485	990,843



**ESSENCE ELEGATA
PRO-FORMA BALANCE SHEET**

	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Land & Building			
Furniture & Fittings	9,137	8,122	7,106
Vehicles	72,000	64,000	56,000
Whiteboard	80	60	40
Electronic Devices	9,200	6,900	4,600
Machine & Equipments	734	652	571
Electrical Appliances	160	120	80
	91,310	79,854	68,397
Current Assets			
Stock of Raw Materials	0	0	0
Stock of Finished Goods	500	300	200
Accounts Receivable			
Cash Balance	360,230	683,380	1,066,745
	360,730	683,680	1,066,945
Other Assets			
Deposit	4,500	4,500	4,500
TOTAL ASSETS	456,540	768,033	1,139,842
Owners' Equity			
Capital	45,296	45,296	45,296
Accumulated Profit	291,620	615,485	990,843
	336,916	660,781	1,036,139
Long Term Liabilities			
Loan Balance	39,788	29,841	19,894
Hire-Purchase Balance	64,000	48,000	32,000
	103,788	77,841	51,894
Current Liabilities			
Accounts Payable	15,837	29,411	51,809
TOTAL EQUITY & LIABILITIES	456,540	768,033	1,139,842

INPUT

CASH FLOW STATEMENT

INCOME STATEMENT

FINANCIAL PERFORMANCE

ESSENCE ELEGATA FINANCIAL PERFORMANCE			
	Year 1	Year 2	Year 3
PROFITABILITY			
Sales	897,000	986,700	1,134,705
Gross Profit	626,012	687,863	791,173
Profit Before Tax	291,620	323,866	375,358
Profit After Tax	291,620	323,866	375,358
Accumulated Profit	291,620	615,485	990,843
LIQUIDITY			
Total Cash Inflow	992,031	986,700	1,134,705
Total Cash Outflow	631,801	663,550	751,340
Surplus (Deficit)	360,230	323,150	383,365
Accumulated Cash	360,230	683,380	1,066,745
SAFETY			
Owners' Equity	336,916	660,781	1,036,139
Fixed Assets	91,310	79,854	68,397
Current Assets	360,730	683,680	1,066,945
Long Term Liabilities	103,788	77,841	51,894
Current Liabilities	15,837	29,411	51,809
FINANCIAL RATIOS			
<i>Profitability</i>			
Return on Sales	33%	33%	33%
Return on Equity	87%	49%	36%
Return on Investment	64%	42%	33%
<i>Liquidity</i>			
Current Ratio	22.8	23.2	20.6
Quick Ratio (Acid Test)	22.7	23.2	20.6
<i>Safety</i>			
Debt to Equity Ratio	0.4	0.2	0.1
BREAK-EVEN ANALYSIS			
Break-Even Point (Sales)	360,880	391,470	446,201
Break-Even Point (%)	40%	40%	39%

GRAPH

INPUT	CASH FLOW STATEMENT	INCOME STATEMENT	BALANCE SHEET
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FINANCIAL PERFORMANCE

