



اُنِيُوَرَسِيْتِي تِكْنُوْلُوْجِي مَارَا
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MARA

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FUNDAMENTAL OF ENTREPRENEURSHIP

ENT 300

BUSINESS PLAN



— REAL Patty , REAL Burger —

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Bismillahirrahmanirrahim, Assalamualaikum w.b.t

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EXECUTIVE SUMMARY

'The Burg' carries the inspiration and spirit from five members - Mustaqim, Afina, Shafizul, Asyirah and Amani, who are very passionate in establishing a healthy ready-to-eat burger as the business project. With the uprising fast-food options that has become a worldwide culture for people to consume whenever they want something quick and easy to eat, The Burg has taken full consideration to offer healthy frozen burgers that are conveniently easy to prepare where people can easily preheat it in a microwave and enjoy it as much as they want just like the regular burger they enjoy on daily basis. Life gets hectic, with massive pile of works that need to be done, working parents that are barely survival in balancing their work life and kids, university students struggling to make meet ends at the same time hustling in their study field, these undoubtedly give a better reason for a frozen burger that can be prepared in a blink of an eye to fill up their tummies. The prime reason for choosing this product is to encourage Malaysians especially the young folks to switch their choice of burger to a more nutritious burger without compromising their taste as what most people assume regarding frozen burgers. Customer experience with the business' services is something The Burg constantly look forward to. Since this business is a new one on the market, there are a lot of factors will need to take into account to ensure that The Burg can compete with other frozen burger companies and meet customer demand. This is because there are many people working in the business world, particularly the fast food services that are saturating the food market. The patties for are sourced from 100% halal suppliers to convince most customers that are Muslims in this country. In the short term, eating fast food affects blood sugar and blood pressure, causes inflammation, and may result in undernutrition. A diet heavy in fast food may eventually cause problems with digestion, immunity, inflammation, heart health and obesity. Hence, this golden opportunity was taken to take part in the food industry to cater their wants with a better alternative of burgers that suits the nutrients they need. Ramly Burger is chosen as the business model to guide The Burg in pursuing the frozen burger business. The approximate budget to start The Burg as a new business in the field is RM49 546.45. The Burg hopes that this business will become recognized for its frozen burgers in the neighborhood and elsewhere, as well as being able sometimes to offer better services. Last but not least, as a newbie in the frozen food industry, The Burg enjoys serving as a model for those looking to launch frozen food enterprises, particularly in the fast-food industry.

1.0: INTRODUCTION

1.0 INTRODUCTION

1.1 BUSINESS DESCRIPTION

	BUSINESS MAIN ACTIVITY
Core Activity:	We offer healthy and nutritious burger patties with affordable prices especially towards millennials, new generations and all ages of people.
Other activities:	<p>There are four primary business operations that must occur without a hitch if the core activity is to be successful.</p> <p>Patties will be made with high-quality ingredients purchased from reputable sources. Basic ingredients needed to prepare 'The Burg' burger patties are:</p> <ol style="list-style-type: none">1. Premium beef2. Flour3. Milk4. Yeast5. Black pepper6. Premium beef minced7. Cheddar cheese8. Salt9. Seasoning sauce10. Mayonnaise11. Oil12. Chilli sauce13. Mineral water14. Eggs15. Sesame seeds

	<p>These are the procedure implied in making burger patties:</p> <ol style="list-style-type: none"> a. Selecting the type of premium beef minced to be used. b. Mixing ingredients with meat minced. c. Spices are applied to the patties. d. Heat up the grill to cook burger patties. e. Season the patties very well. f. Grilling and scorching the patties very gently until its cooked. g. Put the patties between the burger buns and proceed to make burgers.
<ul style="list-style-type: none"> ● Administration 	<p>The administrative manager is in charge of this task and will set up the whole personnel administration schedule. Additionally, the administrative manager must ensure that ingredients needed to make burger patties are in a good quality and not expired.</p>
<ul style="list-style-type: none"> ● Marketing 	<p>Marketing manager helps create awareness and brand recognition of products to the public. The Burg's marketing manager will manage marketing campaigns through campaign management using multiple strategies to advertise the frozen burgers.</p>
<ul style="list-style-type: none"> ● Operational 	<p>Our company organisation's overall strategy is overseen by the operational manager. Process management, buying, accounting, human resources, inventory management, and IT are all under their control. To manufacture the burger patties, the individual needs to make sure the equipment and facilities are prepared.</p>
<ul style="list-style-type: none"> ● Financial 	<p>In their capacity as a financial manager for frozen burger manufacturing firm, they are in charge of providing analytical and financial support as well as applying their knowledge to boost revenue and profitability.</p>

2.0: ADMINISTRATION PLAN

2.0 ADMINISTRATION PLAN

2.1 THE BURG VISION, MISSION, MOTTO

VISION

THE BURG' provides the best healthy & halal burgers in Town.

MISSION

THE BURG' aims to provide nutritious burgers with healthy ingredients and convenience to help people live better.

MOTTO

“Real Patty, Real Burger”

2.2 THE BURG OBJECTIVES

- To offer the best healthy burger with high quality ingredients at reasonable prices to all customers.
- To ensure that The Burg is well-known among 30% of the Malaysian community in the first six months.
- To always be aware and ready for every change that occurs so that the quality of burger is improved from time to time.
- To become an alternative solution to the problem of finding halal, pure and fresh meat-based burgers.
- To promote healthy eating practices and saving more time in the preparation of burgers among the community.

2.3 SHORT TERM GOALS

- The Burg' be well known by all communities especially in Pahang city area within 3 months of running the business.
- The Burg' obtained sales revenue of RM 7,000 within 2 months of business.
- The Burg' provides a free delivery service for the purchase of 5 sets of burgers and above in the area around Kuantan, Pahang.
- The Burg' will hiring 5 employees within 4 months of running the business.

2.4 LONG TERM GOALS:

- The Burg' increase the number of employees to further increase the production level of burger products within 1 year of business.
- The Burg will provide more types of burger menu to meet the taste and demand of customers.
- The Burg' will open 10 branches in other states in Malaysia after several years of operation in Pahang.
- The Burg will hit RM 500,000.00 net income in 1 year.

2.5 LOGO DESCRIPTIONS OF THE BURG’:



Figure 2.0: The Burg Logo

- The Burg' logo have its own meaning which is the name itself represent The Burg.
- Black color represents premium burger that the burg guaranteed
- **B** is represent big opportunity to enter burger markets
- **U** is represent burger is Unite Us.
- **R** is represent Ready to eat because The Burg provided burger that easy to cook and saved more time.
- **G** is represent good mood food & Glory to our The Burg.

2.7 ORGANIZATIONAL CHART

GENERAL MANAGER

NURAIN AMANI BINTI ROZ FOAD

ADMINISTRATION MANAGER

ASYIRAH BINTI MOHD NASIR

MARKETING MANAGER

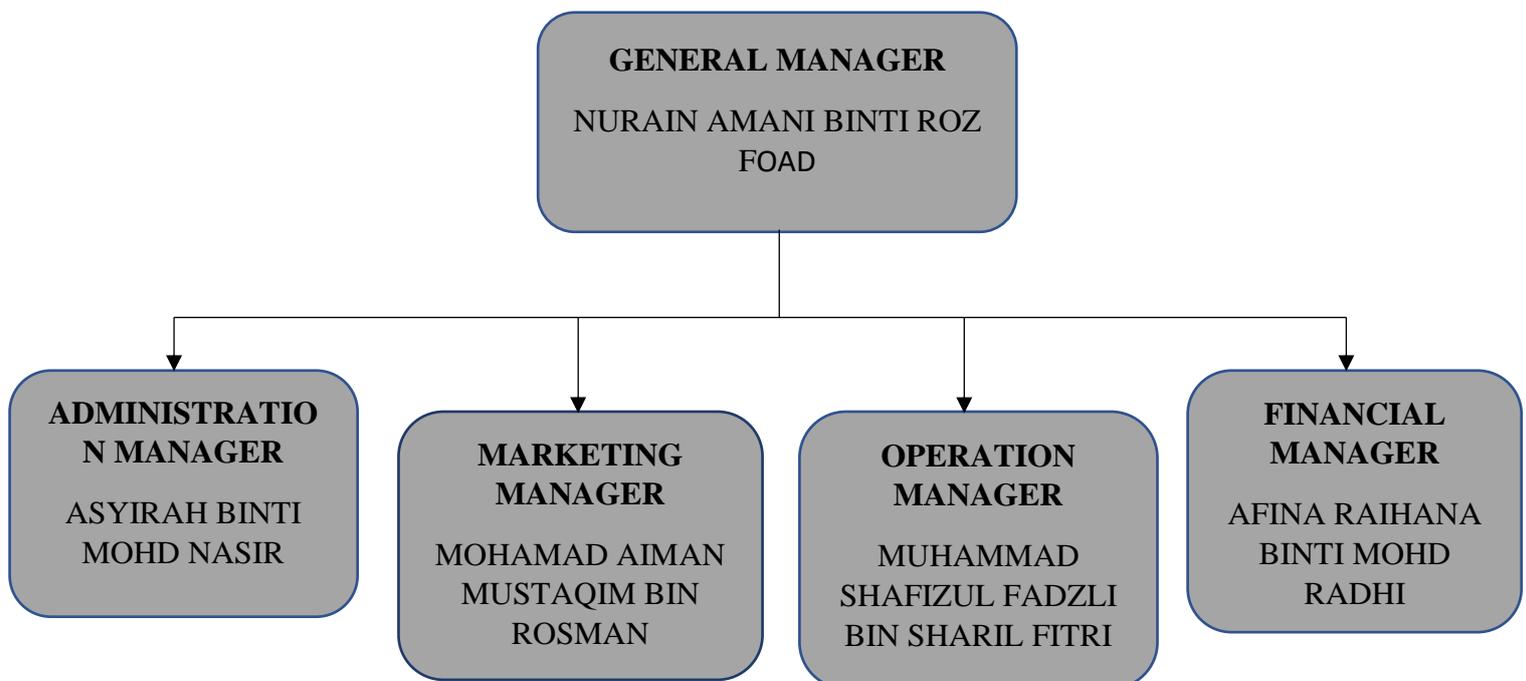
MOHAMAD AIMAN MUSTAQIM BIN ROSMAN

OPERATION MANAGER

MUHAMMAD SHAFIZUL FADZLI BIN SHARIL FITRI

FINANCIAL MANAGER

AFINA RAIHANA BINTI MOHD RADHI



2.8 ADMINISTRATION PERSONNEL

POSITION	NO. OF PERSONNEL
General Manager	1
Administration Manager	1
Marketing Manager	1
Operation Manager	1
Financial Manager	1

Table 1: List of Administration Personnel

POSITION	TASK AND RESPONSIBILITIES
GENERAL MANAGER	<ul style="list-style-type: none"> ❖ Should be responsible for leading the business organization toward The Burg's vision, mission, and goals. ❖ To plan, organize, lead, and control the daily operations of The Burg business, region, operating unit, or division. ❖ Be a decision maker and cooperate in gaining ideas to improve The Burg's business product performance. ❖ Monitor activities of producing The Burg product to ensure that all are being accomplished as planned.
ADMINISTRATION MANAGER	<ul style="list-style-type: none"> ❖ Responsible for scheduling appointments and reserving conference facilities for The Burg. ❖ To make sure that all equipment's are adequate and effective for The Burg business production. ❖ Controlling and handling the staff salary of The Burg. ❖ To deliberate the tasks and job description of the business.

	<ul style="list-style-type: none"> ❖ Planning to organize for employees and clients' of The Burg travel and accommodations.
--	--

MARKETING MANAGER	<ul style="list-style-type: none"> ❖ Planning and developing strategies for advertising campaigns that will promote The Burg and drive real traffic (both offline and online). ❖ Creating informative and entertaining content for the business's website, blog, social media accounts, and any other channels it might use for content marketing ❖ Forming long-lasting ties and relationships with other important participants, suppliers, advertising agencies, and creative professionals.
OPERATION MANAGER	<ul style="list-style-type: none"> ❖ Ensure all operations of The Burg are conducted in an appropriate and economical manner. ❖ Enhance operational management procedures, methods, and standards for The Burg. ❖ Purchase supplies, make inventory plans, and monitor production effectiveness for the business. ❖ Create operational and strategic goals of The Burg.
FINANCIAL MANAGER	<ul style="list-style-type: none"> ❖ Responsible in charge of the cash flow of The Burg. ❖ Planning of business budget for The Burg. ❖ Supervising and handling financial report, investments portfolios, accounting, and all kinds of financial analysis for The Burg. ❖ To control the financial statement and profit or loss of business The Burg.

Table 2: Schedule of Tasks and Responsibilities

POSITION	NO.	MONTHLY SALARY (RM) A	EPF (RM) B 12%	SOCSSO(RM) C 1.75%	TOTAL AMOUNT (RM) (A+B+C)
General Manager	1	4,500.00	540	77.85	RM 5,117.85
Administration Manager	1	4,300.00	516	76.15	RM 4,892.15
Marketing Manager	1	3,500.00	420	62.15	RM 3,982.15
Operational Manager	1	4,300.00	516	76.15	RM 4,892.15
Financial Manager	1	3,500.00	420	62.15	RM 3,982.15
TOTAL	5				RM 22,866.45

Table 3: Remuneration Schedule

2.9 OFFICE EQUIPMENT & SUPPLIES

TYPE	PRICE/UNIT (RM)	QUANTITY	TOTAL AMOUNT (RM)
EQUIPMENT			
PC	3,200.00	2	6,400.00
Telephone	2,000.00	1	2,000.00
Printer	800.00	2	1,600.00
Wireless router (Wi-Fi)	750.00	1	750.00
External Hard Disk	130.00	1	130.00
Air-Cond	1,000.00	2	2,000.00
Photocopy Machine	800.00	1	800.00
Vacuum	300.00	1	300.00
TOTAL			13,980.00
SUPPLIES			
A4 Paper	60.00	3	180.00
Pen/box	40.00	4	160.00
File	4.00	50	200.00
Printer Ink	40.00	8	320.00
Calculator	30.00	2	60.00
Extension plugs	45.00	2	90.00
Others Expenditure			150.00
TOTAL			1520.00

2.10 OFFICE FURNITURE & FITTINGS

TYPE	PRICE/UNIT (RM)	QUANTITY	TOTAL AMOUNT (RM)
Table & Chair Office	2500.00	1	2,500.00
Front Desk	990.00	1	990.00
Cabinet	500.00	4	2,000.00
Sofa Set	3200.00	1	3,200.00
Cupboard	160.00	4	640.00
Mirror	150.00	1	150.00
Coffee table	400.00	2	800.00
Curtain Set	250.00	2	500.00
Carpet	400	1	400.00
TOTAL			11,180.00

2.11 ADMINISTRATIVE BUDGET

ITEMS	FIXED ASSETS (RM)	MONTHLY EXPENSES (RM)	OTHER EXPENSES (RM)
Fixed Assets			
Office Equipment	13,980		
Furniture & Fittings	11,180		
Renovation	1 500		
Working Capital			
Salaries, EPF & SOCSO		22,866.45	
Pre-Operations			
Deposit (rent, utilities, etc.)		1800	
Business Registration & License			1,000
Other Expenditure			1520
TOTAL		53,846.45	

3.0: MARKETING PLAN

3.0 MARKETING PLAN

3.1 MARKETING OBJECTIVES

Marketing might be portrayed as the method involved with fulfilling needs and wants by means of trade of services and products. Showcasing plans help assess market agreeableness, create systems to advance the business' items or administrations, distinguish vital assets to execute the advertising technique, and assess promoting marketing budget prerequisites.

Prior to beginning a firm, every association should comprehend and express its showcasing procedure. To work on quality, we should research the qualities and shortcomings of the opponents that exist around us, and the administrations that have been offered should be viewed in a serious way.

As a beginning firm, the marketing plan is a basic part we ought to gather to avoid significant challenges in our tasks. Notwithstanding, it is important that we meet both the number of target markets and the number of sales forecasted

The Burg marketing objectives are as follows:

- ✓ To ensure that The Burg is well-known among 30% of the Malaysian community in the first six months.
- ✓ To be the most favorable Ready-to-eat burger after a year of opening.
- ✓ To increase sales by 25% by 2025.
- ✓ To increase profits by RM1 million for the next three years of operation.
- ✓ To reduce production cost by 5% by 2025.
- ✓ To increase market share by 20% by 2025.
- ✓ To penetrate the market by 70% and be the first choice of customers.
- ✓ To provide feedback from 50% of our customers.
- ✓ To enter the global market and become one of the strongest competitors by the next 7 years of operating

3.2 PRODUCT DESCRIPTION

The Burg is a ready-to-eat burger that consumers may consume anytime and anywhere. Ready-to-eat (RTE) food sources are a gathering of food items that are pre-cleaned, pre-cooked, for the most part, bundled and prepared for utilization without earlier planning or cooking. Ready-to-eat food is an option in contrast to normal food, which can be devoured whenever, for any feast.

Furthermore, as the name recommends, it gives extreme comfort to the shoppers. With little exertion expected to prepare, it saves the shoppers no less than half of their time for the entire course of having a feast. In a real sense, they should warm up their food, and it's fit to be eaten. With the vertical pattern, makers are placing assets in creating imaginative items and giving assortment in the market to catch the interest and accomplish a higher market share.

The Burg uses the most authentic patty original recipe from the USA, meat that we are using are 100% Halal, slaughtered by a Malaysian-based cow slaughtered farm. The spices for making the patty used in the ingredients are imported from India, the USA, and China. The ingredients used in the production of The Burg are guaranteed to be 100% Halal and of high quality. High-tech packaging to prevent contamination is done in The Burg's packaging process

3.3 TARGET MARKET

Market segmentation is the act of collection or portioning a market of potential purchasers relying upon different rules. The fragments are comprised of shoppers with equivalent reactions to promoting methods and share attributes like comparable interests, requirements, or area. Its motivation is to ensure that organizations might divide their clients into bunches to successfully showcase their item or administration more. The Burg using three different type of segmentation which is:

➤ Demographic Segmentation

Demographic Segmentation is the most common way of ordering a market in light of variables like age, orientation, pay, business, and medical conditions. The Burg is situated locally where individuals and clients come from all foundations and ways of life. This kind of segmentation helps us distinguish trends that might impact future ways of managing money in the objective market. A couple of populace qualities have been chosen as our accurate market. They come from different foundations regarding schooling, riches, economic well-being, and business. This is because of the way that the Kuantan region is viewed as a considerable town. Individuals of assorted financial foundations are addressed.

➤ Psychographic Segmentation

Psychographic segmentation divides the market into classes in view of the client's way of life. Reviews of Activities, Interests, and Opinions (AIO) are one strategy for assessing the way of life. It considers various potential effects on buying conduct, like client mentalities, assumptions, and exercises. In light of our review, The Burg discovered that our objective market comprises individuals of different financial levels and the two sexes. Obviously, The Burg contend with various firms and stores in the creation of The Burg. Thus, our administrations are unmistakable from others. Aside from the way that our item is exceptionally inventive and detailed, these distinctions could captivate individuals to visit our firm. Thus, The Burg decided to use, hands down the best meat and other crude fixings. What's more, The Burg offer the best administrations at modest expenses. This is all-important to ensure that our clients are happy with our administrations.

➤ Behavioral Segmentation

Behavioral segmentation allows you to have a highly personal dialogue with your consumers because of your unique relationship with them. Our target market in this segmentation is people who stayed at the hostel, or office who need to eat in a short time. These categories, they need to find a food that easy to eat anytime and anywhere. Our service includes cooler bag for every purchase under RM 50 and above . Aside from that, our goal is to make The Burg are a convenience for other to eat and also make The Burg as their daily food. As a result, demand for The Burg in market will rise

3.4 MARKET SIZE & TREND

➤ Market Trend

The working and educated population's life increases the local population's stress level. In busy times such as work and study time it is very important to maintain a balanced diet in addition to taking a short time to prepare and meal time. Furthermore, the high growth rate of the local population causes the risk of malnutrition to be very high. The Burg was able to overcome this number by showing an increase in demand for its Ready-To-Eat Burger.

➤ Market Size

Pahang @ a Glance						
		2017	2018	2019	2020	2021
Area (km²)*		35,965	35,965	35,965	35,965	-
Population (million)						
	Total	1.65	1.66	1.67	1.68	1.68 ^e
	Male	0.88	0.89	0.89	0.89	0.89 ^e
	Female	0.77	0.78	0.78	0.79	0.80 ^e
Average Annual Population Growth Rate (%)		1.2	1.1	0.4	0.3	0.5 ^e

Figure: Pahang DOSM 2017-2021

The population of targeted customers in Kuantan, Pahang: 1,680,000 people

Male: 890,000 people

Female: 800,000 people

$$\text{Population} \times \text{Average Price} = \text{Market Size}$$

$$1,680,000 \times 15 = 25,200,000 \text{ (Market Size)}$$

Sales Forecast is 5% from market size

$$25,200,000 \times 5\% = 1,260,000 \text{ (per year)}$$

In Sales Forecasting, there is information how much could The Burg can be sold per year

Each The Burg is Sale Price RM 10

$$1,260,000 \div 10 = 126,000 \text{ pack per year}$$

$$126,000 \div 12 = 10,500 \text{ pack per month (RM 105,000 per month)}$$

$$10,500 \div 26 = 403.84 \pm 404 \text{ pack per day}$$

PRODUCT	ESTIMATES SALE PER PACK	TOTAL ESTIMATES SALES /MONTHLY	TOTAL ESTIMATES SALES /YEARLY
The Burg	RM 10 x 10,500	RM 105,000	RM 1,260,000

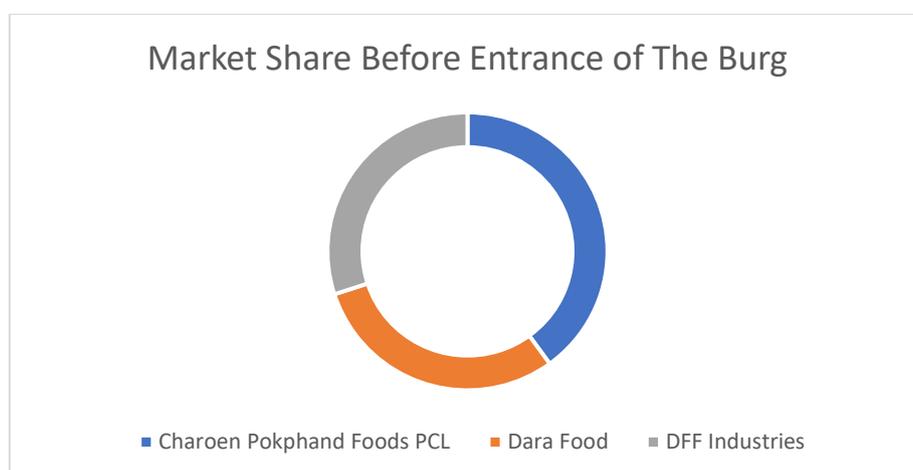
3.5 COMPETITION AND COMPETITIVE EDGES

NAME OF COMPETITORS	STRENGTHS	WEAKNESS
Charoen Pokphand Foods PCL	Well-known brand and having their regular consumer	Hard to get in Malaysia since it need to be imported from Thailand
Dara Food	Having a high technology to produce the burger	Having most high price among competitors
DFE Industries	Having variety of choices burger	Did not maintaining the flexibility and quality of product

3.6 MARKET SHARE

Market share before the entrance of The Burg:

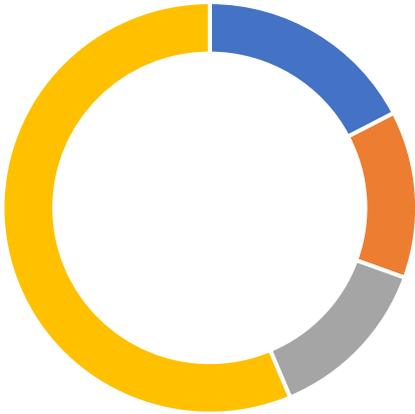
NAME OF COMPETITORS	MARKET SHARE (%)	TOTAL MARKET SHARE (RM)
Charoen Pokphand Foods PCL	40	10,080,000
Dara Food	30	7,560,000
DFF Industries	30	7,560,000
TOTAL	100	25,200,000



Market share after the entrance of **The Burg**

COMPETITORS	MARKET SHARE (%)	Market Loss (%)	Market Share After Entrance (%)	TOTAL MARKET SHARE (RM)
Charoen Pokphand Foods PCL	40	3	37	9,324,000
Dara Food	30	2	28	7,056,000
DFF Industries	30	2	28	7,056,000
The Burg			7	1,764,000
TOTAL	100	7	100	25,200,000

Market Share After The Entrance of The Burg



■ Charoen Pokphand Foods PCL ■ Dara Food ■ DFF Industries ■ The Burg

3.7 SALES FORECAST

Sales Forecast for Year:

Month	Sales Forecast (RM)
January	65,000
February	70,050
March	80,500
April	90,750
May	100,055
June	147,000
July	153,000
August	193,945
September	203,250
October	207,500
November	223,950
December	229,000
TOTAL	1,764,000

Sales Forecast By Year:

YEAR	PERCENTAGE INCREASE (%)	SALES FORECAST (RM)
1	-	1,764,000
2	20	2,116,800
3	35	2,857,680

3.8 MARKETING STRATEGY

Product Strategy

Name	The Burg
Product Quality	<ul style="list-style-type: none"> ✓ 100% High Quality Meat ✓ Imported Spices ✓ Healthy Choice ✓ Artisan Bread ✓ American Cheddar Cheese
Product Information	<p>1 pack = RM 10</p> <p>*Purchase Under RM 50 and above getting a free cooler bag</p>
Product Differentiation	<p>Original Recipe from the United States of America</p> <p>Affordable Price</p>

Pricing Strategy

The Burg uses a pricing strategy based on competitive strategy. The Burg would offer the most affordable price, which is not too low or too high from our competitors. The table below showed comparison prices between The Burg and other competitors.

COMPETITORS	PRICE (RM)
Charoen Pokphand Foods PCL	9.99
Dara Food	15.50
DFE Industries	8.90
The Burg	10.00

Place/ Distribution Strategy

The Burg distributes our product from The Burg Manufacturing and Distribution Center located in area Kuantan, Pahang. This is because the location is very strategic as it wanted to develop business in the village area further. This is to open job opportunities and increase the marketability of companies in the Kuantan, Pahang area. Moreover, our business location is also near the residential area and many shop lots there. In addition, this shop is also a focus

because it is not too far from the city. This will make it easy for customers to find it, and it is an elevated area that will not be affected by floods.

Promotion Strategy

Advertising is important to showcase the items. Advertising is a sort of showcasing that incorporates the utilization of broad communications, business cards, banners, and flyers. Potential buyers will find out about The Burg items and might be keen on buying them because of publicizing.

- Flyers

The flyer will help The Burg in focus in on the objective market division. The Burg gives data about our area, estimating, contact data, and other imperative information so that individuals may comprehend and reach us



Figure: The Burg 1st Generation Flyers

- Internet

The Burg likewise spreads our burger data over the web. This is because potential buyers will want to dive more deeply into our business and items without visiting our area or telephone us. They might contact us through our own site, www.theburg.my

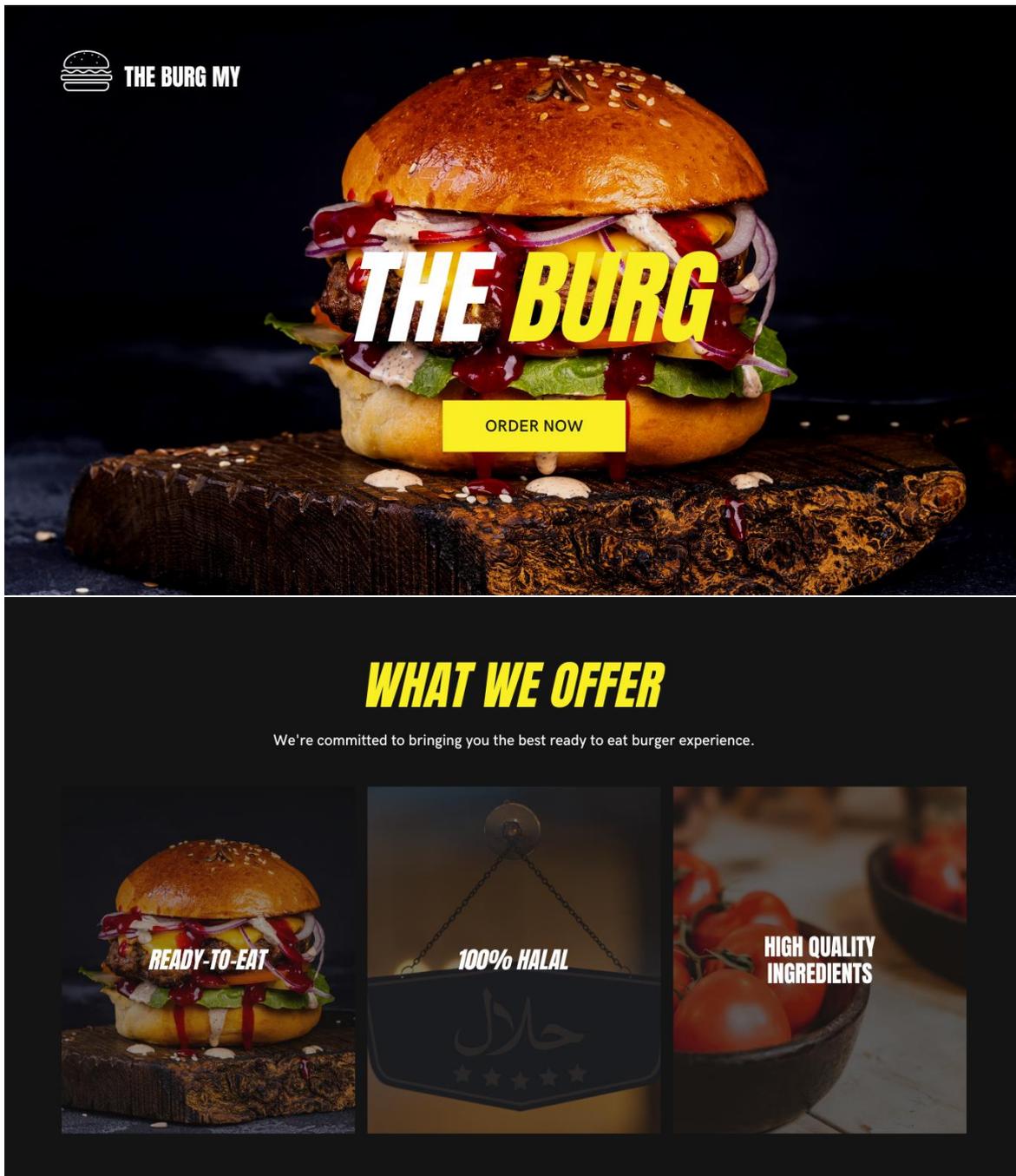


Figure: The Burg Online Website

3.9 MARKETING BUDGET

Items	Fixed Asset (RM)	Working Capital (RM)	Other Expenses (RM)
FIXED ASSETS			
Van	60,000		
Furniture & Fitting	10,000		
WORKING CAPITAL			
Promotion		3,500	
Petrol & Vehicle Maintenance		2,500	
OTHER EXPENSES			
Other Expenses			1,000
TOTAL (RM)	70,000	6,000	1,000

4.0 OPERATION PLAN

4.0 OPERATION PLAN

4.1 COMPONENTS OF OPERATING SYSTEMS

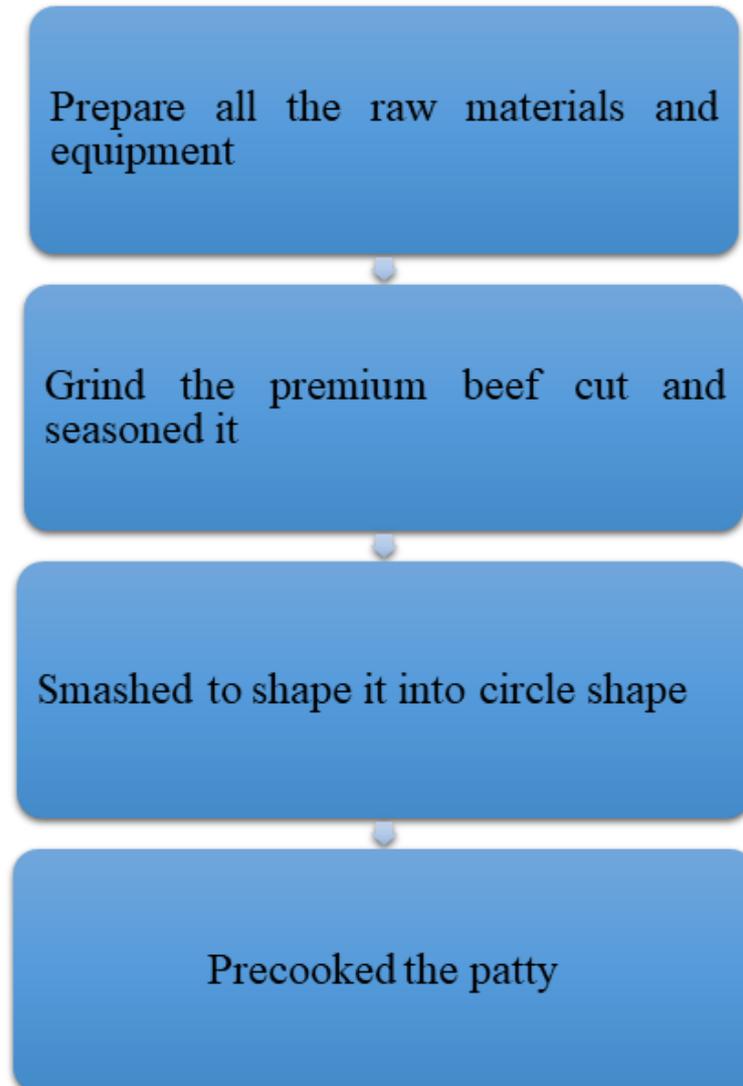
4.1.1 Operation Objective

- High capacity of labour productivity in The Burg
- Fast response to customers in many aspects
- Sufficiency in energy use for operation department

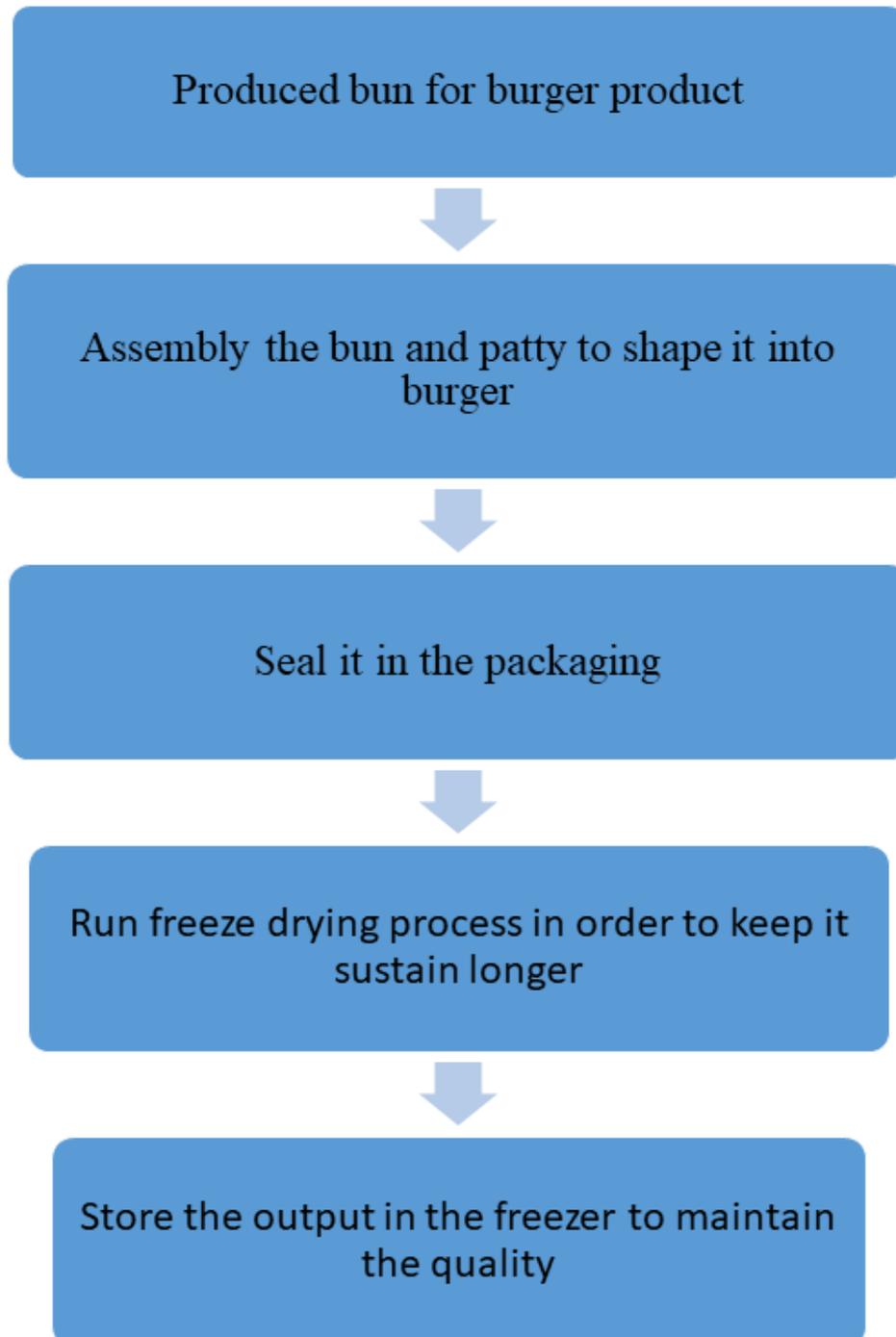
4.1.2 Transformation Process

The Burg starts its operations by using all the ingredients above such as flour, premium beef cut, eggs and more to make the instant burger components; the patty and the bun. Other than that, the business also need all the equipment and machines listed on in order to speed up the process in order to increase the output and minimize the usage of input. For the first process which is the patty made process, The Burg grind the premium beef cut in order to get delicate texture. Then, put all the seasonings like salt and black pepper to enhance the taste. The purpose of grind is to ease the next process; smashing to shape it into circle shape. After that, the staff will precooked the patty and let it rest while finish the bun process. For the bun process, Buns are usually made from a dough of flour, water and milk. Then, assembly the patty and bun into burger. Next, we seal it in the packaging before distribution purposes. Then, The Burg run freeze drying process in which a completely frozen sample is placed under a vacuum in order to remove water or other solvents from the sample, allowing the ice to change directly from a solid to a vapour without passing through a liquid phase. Finally, the business store the output in the freezer to maintain the quality before waiting turn to be distribute to our stockist.

4.1.3 Patty Transformation process flow chart



4.1.4 Burger transformation process flow chart



4.2 OPERATION LAYOUT

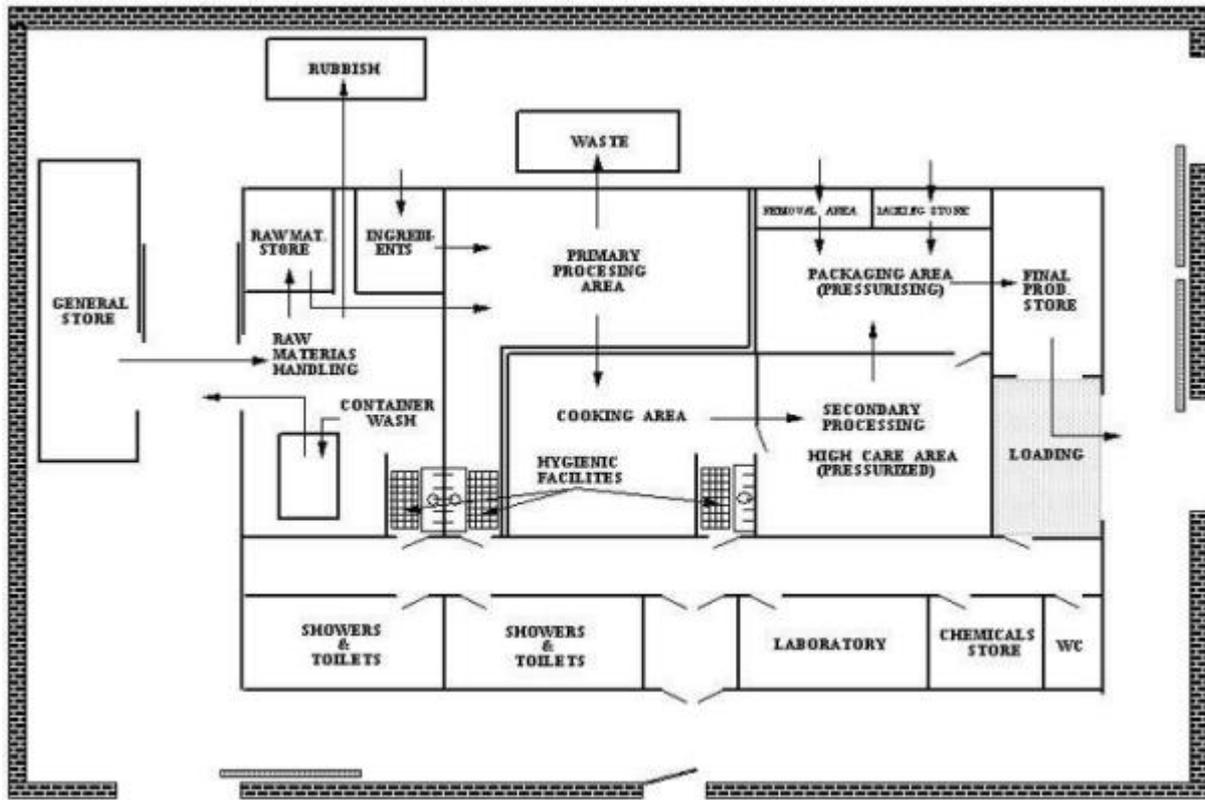


Figure 1 Operation of 3D layout of the factory

4.3 CAPASITY PLANNING

4.3.1 Sales forecast per month

Output per month

Average sales forecast per month = RM 50,000

The sale price = RM 10

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

= 50,000 / 10

= 5000 unit

4.3.2 Number of output per day

If the number of working days per month is 30 days (7 days a week)

= Number of output per month / number of working days per month

= 5000 unit / 30

= 166.67 @ 167 units

4.3.3 Number of unit per hour

Daily working hours = 12 hours

= Number of output per day / daily working hours

= 167 / 12

= 13.92 units @ 14 uni

4.4 MATERIAL REQUIREMENT PLANNING

	Material	Quantity	Price per unit	Total price	Diagram
Ingre dients	Flour	200	2. 30	460.00	
	Milk	20	8.00	160.00	
	Yeast	10 KG	12.90	129.00	
	Black pepper	5	30.00	150.00	
	Premium beef cut	300 KG	40.00	12,000. 00	

Cheddar Cheese	5	8.90	44.50	
Salt	5	3.00	15.00	
Seasoning sauce	5	15.00	75.00	
Mayonnaise	10	8.00	80.00	
Oil	20	25.00	500.00	

Chilli sauce	10	8.00	80.00	
Mineral water	2 carton	13.00	26.00	
Eggs	100 carton	12.00	1200.00	
Sesame seeds	5	3.20	16.00	
TOTAL (RM)			14,935.50	

4.5 MACHINE REQUIREMENT PLANNING

	Item	Quantity	Price per unit	Total price	
Equipments	Freeze dryer machine	1	34,700.00	34,700.00	
	Vacuum sealer machine	4	320.00	1,280.00	
	Meat cutting machine	2	3,600.00	7,200.00	
	Cold storage room	1	19,000.00	19,000.00	
	Food scale	5	38.00	190.00	
	Meat press machine	4	450.00	1,800.00	

Meat grinder machine	4	1,180.00	4,720.00	
Stainless steel worktable	5	158.00	790.00	
Industry oven	2	1,750.00	3,500.00	
Freezer	5	1,720.00	8,600.00	
Industry mixer	3	1,350.00	4,050.00	

	Cooling trolley	5	580.00	2,900.00	
TOTAL (RM)				88,730.00	

4.7 OPERATION HOURS

The Burg will open for operation every day. The business opened from 9.00 a.m. to 10.00 p.m. on Monday to Sunday. We give 2 sessions of break which is 30 minutes of break per session for 12 hours of working time.

Operation hour = 12 hours per day (9.00 a.m. to 10.00 p.m.)

Working hour = 7 days per week (Monday to Sunday)

Break hour = 2 sessions (12.30 p.m. to 1.00 p.m., 5.30 p.m. to 6.00 p.m.)

4.8 OPERATION PERSONAL SCHEDULE

Position	Task and Responsibilities
Supervisor	<ul style="list-style-type: none"> Monitor the employees' activity in order to maximize The Burg productivity
General staff 1	<ul style="list-style-type: none"> Responsible to run the patty made process
General staff 2	<ul style="list-style-type: none"> Responsible to run the bun made and packaging process

4.9 REMUNARATION SCHEDULE

POSITION	NO.	MONTHLY SALARY (RM) A	EPF (RM) B 12%	SOCSSO(RM) C 1.75%	TOTAL AMOUNT (RM) (A+B+C)
Supervisor	1	2,500.00	300	43.75	RM 2,843.75
General staff 1	1	1,500.00	180	26.25	RM 1,706.25
General staff 2	1	1,500.00	180	26.25	RM 1,706.25
TOTAL	3				RM 6,256.25

4.10 PERMIT / LICENSE REQUIREMENT

4.10.1 Halal Permit

At least two of the applicant's employees must be Muslims who serve as Halal Supervisors. The food items sold at the applicant's location of business must adhere to Halal standards, according to Halal Supervisors. It is important to have halal permit as we are producing food types of products and our target market is majority is Muslim

4.10.2 Business Premise License

Our business applied the business Premise License from the local authority; Majlis Bandaraya Kuantan in order for us to legally operations in the area without any problems.

4.10.3 Food Handling License

The staffs in The Burg have the food handling License as they have been injected by TY2 injection in order to handle the food products safely. In addition, our operation spaces such as kitchen is clean.

4.11 OPERATION BUDGET

ITEMS	FIXED ASSETS	MONTHLY ASSETS	OTHER EXPENSES
Fixed Assets <ul style="list-style-type: none"> • Operation Equipment 	88,730		
Working Capital <ul style="list-style-type: none"> • Salaries, EPF, SOCSO 		6,526.25	
Operations <ul style="list-style-type: none"> • Ingredients • Food handling license • Overhead cost 		14,935.50 800.00	360
TOTAL	111,350.75		

5.0: FINANCIAL PLAN

5.0 FINANCIAL PLAN

5.1 OBJECTIVES OF FINANCIAL PLAN

Another important business activity that must be considered and planned for is the financial plan. The financial plan is the final step in the preparation of The Burg business plan. It is the most crucial aspect of the business plan and involves determining The Burg project cost, choice of sources of financing and preparations of financial projections in terms of pro forma statements, which include cash flow, income statement and balance sheet.

Accounting, budgeting, economics, finance, and money are all examples of financial terms. Following that, a financial budget will be created using the information gathered. The financial plan is prepared after all budget for marketing, operation and administrative aspects are completed. In calculating the overall project cost, the financial strategy includes the selection of financing sources of The Burg such as loans, grants, equity financing, and venture capital. In addition, the financial plan should be supported by depreciation schedules for every The Burg's fixed asset as well as amortization schedules for loan and hire purchase repayments.

Without a financial plan, the cash flow of The Burg may be unclear, causing future issues because there is no trace of where the money is coming from and going. Profitability, liquidity, efficiency, and stability are the four main financial objectives.

The financial plan's objectives are as follows:

- To determine the amount of cost required for The Burg business.
- To take advantage of the greatest possible availability of internal sources.
- To ensuring that the initial capital of The Burg is adequate and sufficient.
- To ensure that the project held by The Burg is completed successfully.
- To ensure that the debt is restructured at the bare minimum.

5.2 SOURCES OF FINANCIAL INFORMATION

The financial information is gathered through the budget. The budget will be prepared by each of The Burg's department in order to provide sufficient allocation to operate smoothly.

I. Administration budget:

- The budget purpose is to record costs for The Burg office equipment.

II. Operation budget:

- Operation budget function by record the raw material purchases for monthly operation.
- Provide the exact amount for operation equipment.

III. Marketing budget:

- The budget record on the costs used to advertise the business for marketing purposes.

IV. Financial budget:

- Provide the summary of financial used by conclude it in balance sheet statement for the business.
- Record the cash flow from inflow or outflow.

5.3 START-UP COST

5.3.1 Administrative Budget

ADMINISTRATIVE EXPENDITURE	
FIXED ASSETS	RM
Furniture & Fittings	11,180
Office Equipment	13,980
Renovation	1,500
WORKING CAPITAL	
Salaries, EPF & SOCSO	22,866
PRE-OPERATIONS	
Deposit (Rent, Utilities, Etc.)	1,800
Business Registration & Licences	1,000
Other Expenditure	1,520
TOTAL	53,846

5.3.2 Marketing Budget

MARKETING EXPENDITURE	
FIXED ASSETS	RM
Van	60,700
Furniture & Fittings	10,000
WORKING CAPITAL	
Promotion	3,500
Petrol & Vehicle Maintenance	2,500
Other Expenditure	1,000
TOTAL	77,000

5.3.3 Operation Budget

OPERATION EXPENDITURE	
FIXED ASSETS	RM
Operation Equipment	88,730
WORKING CAPITAL	
Raw Material & Packaging	14,936
Salaries, EPF & SOCSO	6,526
Overhead Cost	800
PRE-OPERATIONS	
Business Registration & Licences	360
TOTAL	111,352

5.4 SOURCES OF FINANCE

THE BURG'					
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 & Fitting	11,180			11,180	
Office Equipment	13,980	7,000		6,980	
	1,500	1,500			
Van	60,000	54,000	6,000		
Furniture & Fittings	10,000	9,000		1,000	
Operation Equipment	88,730	30,000	58,730		
Working Capital	1 months				
Administrative	22,866	5,000		17,866	
Marketing	6,000			6,000	
Operations	22,262	10,000		12,262	
Pre-Operations & Other Expenditure	5,680			5,680	
Contingencies	10%	24,220	10,000	14,220	
TOTAL	266,418	126,500	64,730	75,188	

5.5 LOAN AMORTIZATION REPAYMENT SCHEDULE

LOAN REPAYMENT SCHEDULE				
Amount	126,500			
Interest Rate	5%			
Duration (yrs)	5			
Method	Baki Tahunan			
Year	Principal	Interest	Total Payment	Principal Balance
	-	-		126,500
1	25,300	6,325	31,625	101,200
2	25,300	5,060	30,360	75,900
3	25,300	3,795	29,095	50,600
4	25,300	2,530	27,830	25,300
5	25,300	1,265	26,565	-
6	0	0	-	-
7	0	0	-	-
8	0	0	-	-
9	0	0	-	-
10	0	0	-	-

5.6 HIRE-PURCHASE REPAYMENT SCHEDULE

HIRE-PURCHASE REPAYMENT SCHEDULE				
<i>Amount</i>		64,730		
<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>
	-	-		64,730
1	12,946	3,237	16,183	51,784
2	12,946	3,237	16,183	38,838
3	12,946	3,237	16,183	25,892
4	12,946	3,237	16,183	12,946
5	12,946	3,237	16,183	-
6	0	0	-	-
7	0	0	-	-
8	0	0	-	-
9	0	0	-	-
10	0	0	-	-

5.7 CASH FLOW STATEMENT

THE BURG 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 (Cost)	15,186													15,186		
Loans	126,500													126,500		
Club Sales		6,500	7,005	8,000	9,005	10,006	11,007	12,008	13,009	14,010	15,011	16,012	17,013	16,000	211,660	265,766
Contributions of Assets/Reimbursable		6,500	7,005	8,000	9,005	10,006	11,007	12,008	13,009	14,010	15,011	16,012	17,013	16,000	1,071,153	1,275,052
TOTAL CASH INFLOW	201,686	6,500	33,295	63,973	71,243	81,291	91,028	101,028	111,028	121,028	131,028	141,028	151,028	1,670,008	2,193,160	2,711,410
CASH OUTFLOW																
Administrative Expenditures																
Salaries, EPF, SOCSO		22,866	22,866	22,866	22,866	22,866	22,866	22,866	22,866	22,866	22,866	22,866	22,866	22,866	274,337	274,337
Rent																
Utilities																
Marketing Expenditures																
Printing		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	42,000	42,000
Period & Vehicle Maintenance		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	30,000	30,000
Operations Expenditures																
Club Purchases		7,468	7,468	7,468	7,468	7,468	7,468	7,468	7,468	7,468	7,468	7,468	7,468	83,603	80,256	161,170
Accounts Payable		4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	4,400	75,050	69,016	80,256
Contingency Invoiced & Debt		6,526	6,526	6,526	6,526	6,526	6,526	6,526	6,526	6,526	6,526	6,526	6,526	78,335	78,335	78,335
Salaries, EPF & SOCSO		800	800	800	800	800	800	800	800	800	800	800	800	3,600	3,600	3,600
Overhead Cost		800	800	800	800	800	800	800	800	800	800	800	800	3,600	3,600	3,600
Other Expenditures																
Pre-Operations		1,000												1,000	1,000	1,000
Depreciation (Buildings, etc.)														1,800		
Business Registration & Licenses														1,360		
Insurance & Flood Tax for Motor Vehicle																
Other Pre-Operations Expenditures														1,520		
Fixed Assets																
Purchase of Fixed Assets - Land & Building														100,660		
Pre-Purchase Down Payment																
Item-Purchase Repayment:																
Principal		1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	10,716	10,716	10,716
Interest		270	270	270	270	270	270	270	270	270	270	270	270	3,237	3,237	3,237
Loans Repayment:																
Principal		2,109	2,109	2,109	2,109	2,109	2,109	2,109	2,109	2,109	2,109	2,109	2,109	25,300	25,300	25,300
Interest		527	527	527	527	527	527	527	527	527	527	527	527	6,325	5,060	3,135
Tax Payable		527	527	527	527	527	527	527	527	527	527	527	527	307,354	337,632	584,635
TOTAL CASH OUTFLOW	195,240	40,444	52,125	55,112	55,112	55,112	55,112	55,112	55,112	55,112	55,112	55,112	55,112	383,096	1,076,895	1,317,914
CASH SURPLUS (DEFICIT)	16,246	-42,144	-12,829	15,263	22,233	32,468	45,315	57,710	73,710	93,582	125,348	144,841	192,333	-145,224	584,793	1,459,504
BEGINNING CASH BALANCE	16,246	34,204	21,284	21,284	35,246	57,779	90,248	136,163	209,873	309,435	432,840	577,691	730,014	1,075,238	584,793	1,631,058
ENDING CASH BALANCE	16,246	34,204	21,284	35,246	57,779	90,248	136,163	209,873	309,435	432,840	577,691	730,014	925,238	1,631,058	1,631,058	3,190,562

5.8 PRO FORMA INCOME STATEMENT

THE BURG' PRO-FORMA INCOME STATEMENT			
	Year 1	Year 2	Year 3
Sales	1,764,000	2,116,800	2,857,680
Less: Cost of Sales			
Opening Stock of Finished Goods			
Production Cost	284,887	320,732	396,007
less: Ending Stock of Finished Goods	0	0	0
	284,887	320,732	396,007
Gross Profit	1,479,113	1,796,068	2,461,673
Less: Expenditure			
Administrative Expenditure	274,397	274,397	274,397
Marketing Expenditure	72,000	72,000	72,000
Other Expenditure	1,000	1,000	1,000
Business Registration & Licences	1,360		
Insurance & Road Tax for Motor Vehicle			
Other Pre-Operations Expenditure	1,520		
Interest on Hire-Purchase	3,237	3,237	3,237
Interest on Loan	6,325	5,060	3,795
Depreciation of Fixed Assets	19,332	19,332	19,332
Total Expenditure	379,171	375,026	373,761
Net Profit Before Tax	1,099,942	1,421,042	2,087,912
Tax	307,984	397,892	584,615
Net Profit After Tax	791,958	1,023,150	1,503,297
Accumulated Net Profit	791,958	1,815,109	3,318,405

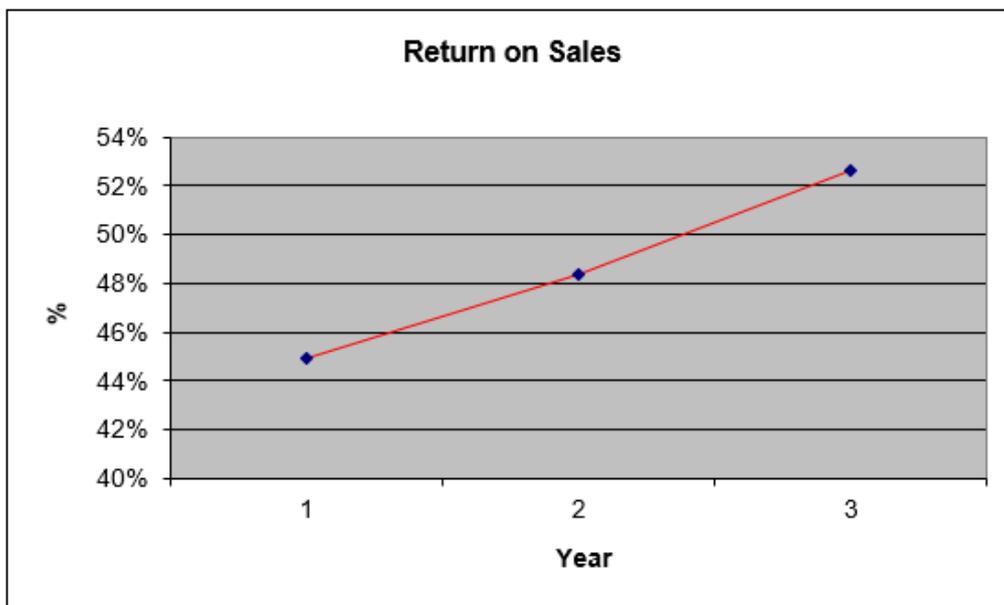
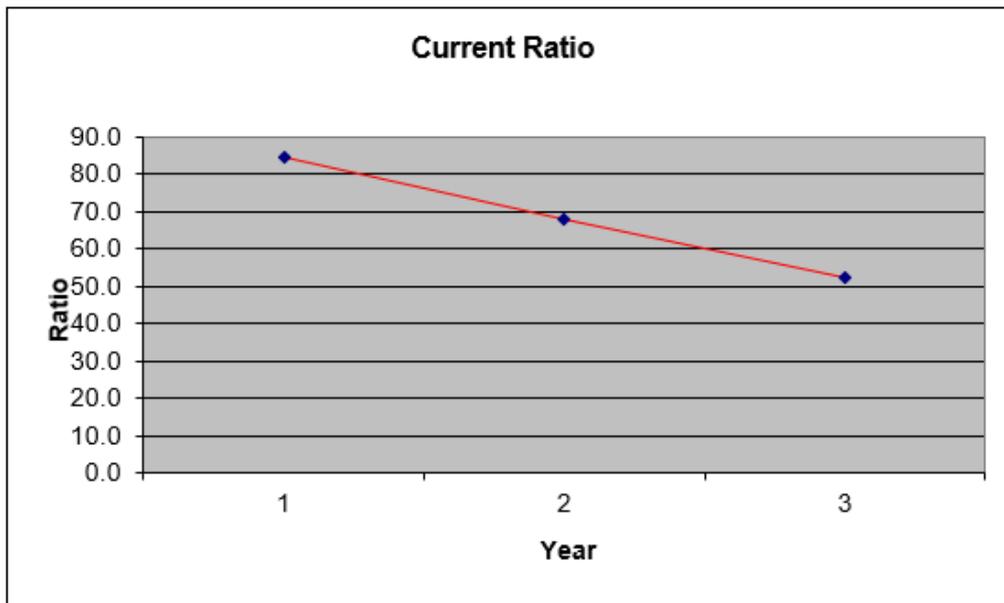
5.9 PRO FORMA BALANCE SHEET

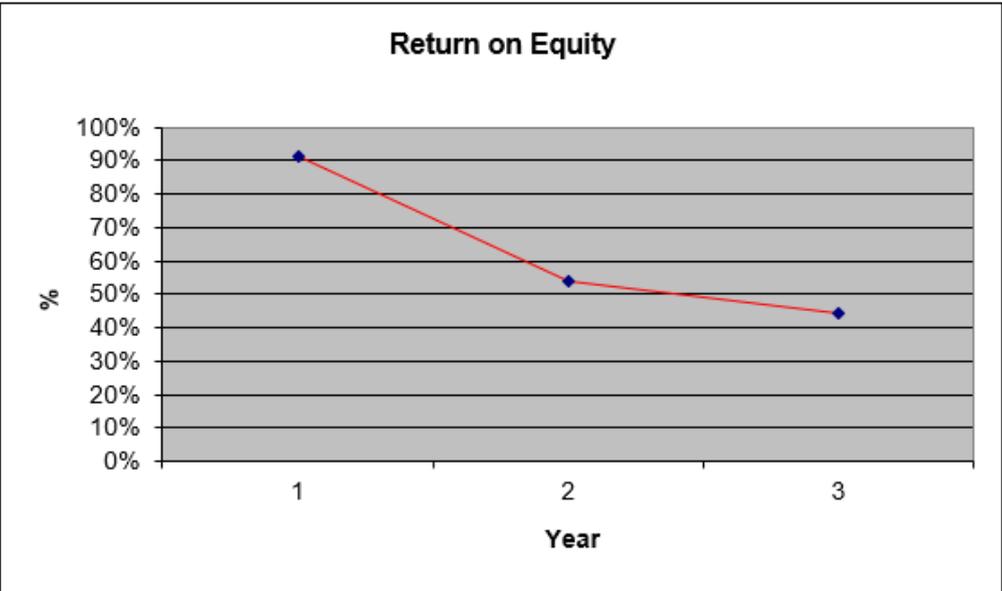
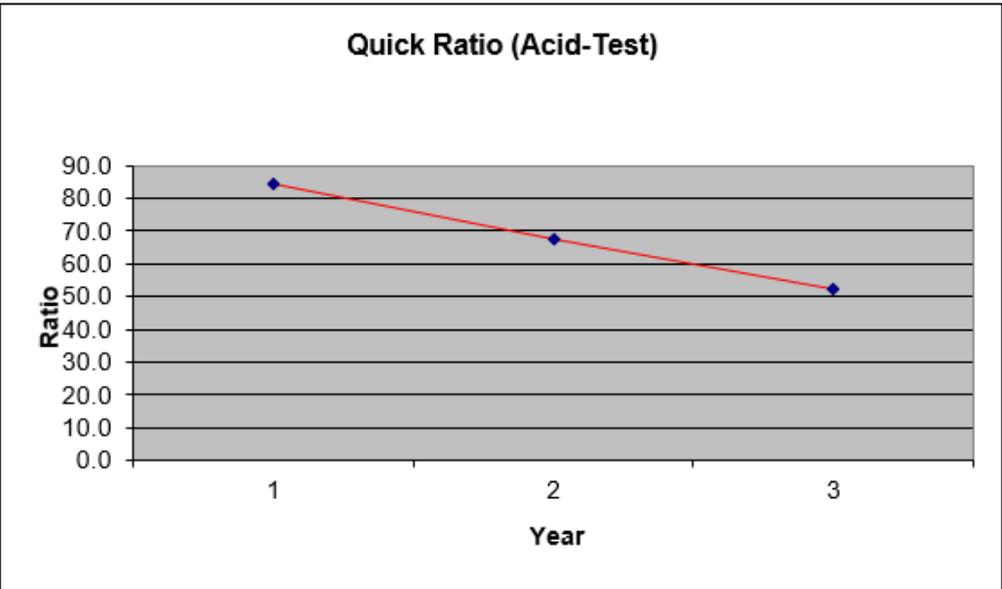
THE BURG' PRO-FORMA BALANCE SHEET			
	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Land & Building			
Furniture & Fitting	8,944	6,708	4,472
Office Equipment	11,184	8,388	5,592
	1,200	900	600
Van	48,000	36,000	24,000
Furniture & Fittings	8,000	6,000	4,000
Operation Equipment	70,984	53,238	35,492
	148,312	111,234	74,156
Current Assets			
Stock of Raw Materials			
Stock of Finished Goods			
Accounts Receivable	295,680	229,320	309,582
Cash Balance	584,793	1,691,058	3,150,562
	880,473	1,920,378	3,460,144
Other Assets			
Deposit	1,800	1,800	1,800
TOTAL ASSETS	1,030,585	2,033,412	3,536,100
Owners' Equity			
Capital	75,188	75,188	75,188
Accumulated Profit	791,958	1,815,109	3,318,405
	867,146	1,890,297	3,393,593
Long Term Liabilities			
Loan Balance	101,200	75,900	50,600
Hire-Purchase Balance	51,784	38,838	25,892
	152,984	114,738	76,492
Current Liabilities			
Accounts Payable	10,455	28,377	66,015
TOTAL EQUITY & LIABILITIES	1,030,585	2,033,412	3,536,100

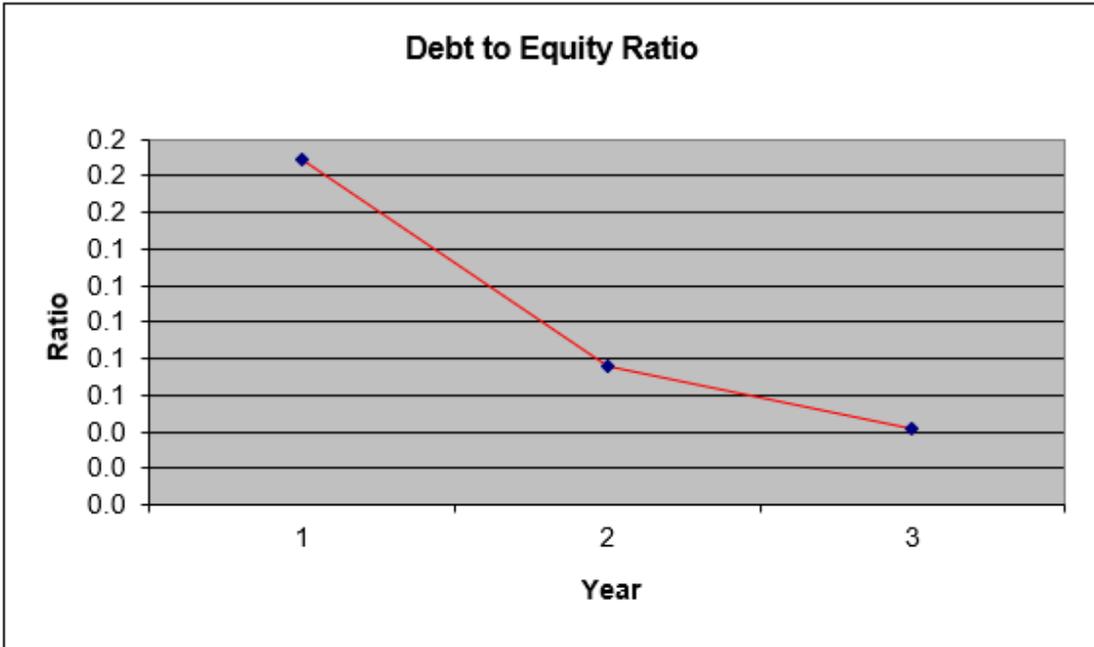
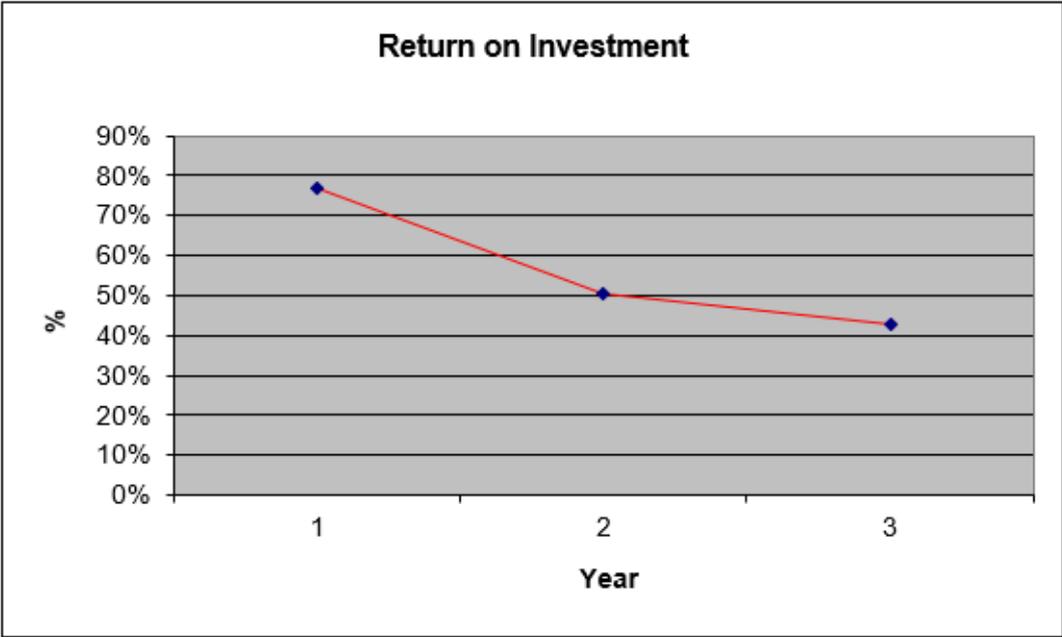
5.10 FINANCIAL ANALYSIS

THE BURG'			
FINANCIAL PERFORMANCE			
	Year 1	Year 2	Year 3
<u>PROFITABILITY</u>			
Sales	1,764,000	2,116,800	2,857,680
Gross Profit	1,479,113	1,796,068	2,461,673
Profit Before Tax	1,099,942	1,421,042	2,087,912
Profit After Tax	791,958	1,023,150	1,503,297
Accumulated Profit	791,958	1,815,109	3,318,405
<u>LIQUIDITY</u>			
Total Cash Inflow	1,670,008	2,183,160	2,777,418
Total Cash Outflow	1,085,215	1,076,895	1,317,914
Surplus (Deficit)	584,793	1,106,265	1,459,504
Accumulated Cash	584,793	1,691,058	3,150,562
<u>SAFETY</u>			
Owners' Equity	867,146	1,890,297	3,393,593
Fixed Assets	148,312	111,234	74,156
Current Assets	880,473	1,920,378	3,460,144
Long Term Liabilities	152,984	114,738	76,492
Current Liabilities	10,455	28,377	66,015
<u>FINANCIAL RATIOS</u>			
<i>Profitability</i>			
Return on Sales	45%	48%	53%
Return on Equity	91%	54%	44%
Return on Investment	77%	50%	43%
<i>Liquidity</i>			
Current Ratio	84.2	67.7	52.4
Quick Ratio (Acid Test)	84.2	67.7	52.4
<i>Safety</i>			
Debt to Equity Ratio	0.2	0.1	0.0
<u>BREAK-EVEN ANALYSIS</u>			
Break-Even Point (Sales)	474,843	465,952	459,369
Break-Even Point (%)	27%	22%	16%

5.11 FINANCIAL PERFORMANCE (GRAPH)







6.0 BUSINESS MODEL CANVAS

Business Model Canvas The Burg				
Key Partners	Key Activities	Value Propositions	Customer Relationships	Customer Segments
<ul style="list-style-type: none"> • Beef Supplier • Supermarket • Partnership • Sentai Kitchenware Sdn Bhd 	<ul style="list-style-type: none"> • Manufacturing patty burger. • Preparing burger patty's ingredients. • Supplying nutritious frozen burger. • Inventory management for burger patty's preparation. 	<ul style="list-style-type: none"> • Fresh ingredients and high-quality product. • Signature recipes & affordable price. • Location accessibility. 	<ul style="list-style-type: none"> • Making Promotion • Initiating feedbacks from customer. • Providing discount coupon for regular customer. 	<ul style="list-style-type: none"> • Demographic segmentation • Psychographic segmentation • Behavioural segmentation • Kids • Beginners who start Healthy lifestyle.
	Key Resources		Channels	
	<ul style="list-style-type: none"> • Significant recipes of patty's. • Building and equipments of business The burg. • Modal, deposit and grant from partnership. 		<ul style="list-style-type: none"> • Direct Channel • Home Delivery and Gas on Delivery. • Online platform. 	
Cost Structure			Revenue Streams	
<ul style="list-style-type: none"> • Retail space for rent & utilities • Marketing Cost • Wages for workers • Business Licensing 			<ul style="list-style-type: none"> • Making value and burger patties. • Brokerage fees such as credit card. 	

7.0 Conclusion

7.0 CONCLUSION

The Burg brings taken full thought to the table for frozen burgers that are helpfully simple to get ready where individuals can undoubtedly preheat it in a microwave and appreciate it however much they need very much like the normal burger they appreciate on regular schedule. Life gets feverish, with gigantic heap of works that should be finished, working guardians that are scarcely endurance in adjusting their work life and children, college understudies battling to make meet closures simultaneously hustling in their review field, these without a doubt give a superior justification for a frozen burger that can be ready in a flicker of an eye to top off their stomachs.

The Burg utilizes the most genuine patty unique recipe from the USA, meat that we are utilizing are 100 percent Halal, butchered by a Malaysian-based cow butchered ranch. The flavors for making the patty utilized in the fixings are imported from India, the USA, and China. The Burg using three different type of segmentation which is demographic, psychographic and behavioural.

The burg believes that the business of ready-to-eat meals is a business of the future where it will be welcomed by consumers that are growing day by day. Quality, distribution methods and affordable sales prices are the key and benchmark to The Burg's success both now and in the future. A business that gets the trust of consumers is a successful business. Consumers' trust and confidence in The Burg products is our target to increase research and development (RND) in order to promise that only the best quality is distributed and purchased by consumers. Hopefully The Burg will be able to become a world brand in the ready-to-eat meals industry standing with existing international brands such as CP (Thailand), Ramly (Malaysia) and so on..

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