

.BUSINESS PLAN OUTLINE

COVER PAGE



FACULTY OF MECHANICAL ENGINEERING

DIPLOMA IN MECHANICAL ENGINEERING (EM110)

FUNDAMENTALS OF ENTREPRENUERSHIP

ENT 300



CREATIVELAB.PRINTING

PREPARED FOR:

RAHAYU IZWANI BINTI BORHANUDDIN

PREPARED BY:

LUQMAN HAIKAL BIN ZULHELMI	2020601222
MUHAMMAD AZIZI BIN ABD AZIZ	2020808888
MUHAMMAD IZZAT BIN LUKMAN	2020839284
AHMAD SYAKIR BIN ABDUL RAHIM	2020835308

ACKNOWLEDGEMENT

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

CREATIVELAB.PRINTING is a partnership business that provides printing and sublimation services. This partnership business has four members and five positions: general manager, administrative manager, operational manager, marketing manager, and financial manager. The primary goal of this business is to offer our customers a various selection of jersey designs. Also available in a variety of jersey styles such as collar, round neck, long sleeve, and more. We have extensive and practical experience in printing and sublimation. We provide our customers with high-quality jersey materials and custom designs based on their requirements. In addition, we promise to provide our customers with the best price in the market while maintaining high quality. Our target customers are colleagues, companies, schools, and other organizations that need to customize their jerseys for group identities. Our business forecast for the first year of our business is RM432,000.

INTRODUCTION

1. Introduction

1.1. Name of the Business

CREATIVELAB.PRINTING is the official name of our business. Our business's structure is a partnership with four members: Luqman, Azizi, Izzat, and Syakir. We chose this name for our business because we design and manufacture our own product in our shop. We hope that our business will produce high-quality products that are well-received in the market.

1.2. Nature of Business

Our business is in the product and service industry. Our service includes t- shirt design and printing. Our target customers are students, working people, and families, as well as those who want to print t-shirts with their own designs. For example, if a business has a special event or programme that requires an identical design on t-shirts, they can come to us for assistance.

Furthermore, by bringing high-quality products, negotiating prices, and designing and producing comfortable products and materials that are appropriate for our environment and climate, our products and services will become more appealing among our target market.

This business generally provides T-shirt design services, printing services, and the sale of products such as Jersey, Round neck T-shirt, and Collar T-shirt. Our products are designed to be customized to meet our customers' needs and preferences.

1.3. Industry Profile

Many organizations, schools, teams, institutions, and other groups require their own identical shirt with a customized design. We are ready to provide them with good service and high-quality materials. So, they can come to us, and we will assist them in fulfilling their requirements. Our team recognized the opportunity that this business has to be a best in terms of market share in this industry.

1.4. Location of the business

Our business is located at Jalan SS7/26, Kelana Jaya SS7 Petaling Jaya, 47301, Selangor. We chose this location because there are many local amenities where customers prefer to go because it is like a one-stop shop where you can buy anything or get any services that you require. Aside from that, this location provides excellent amenities such as a parking lot, making it convenient for our customers to visit our shop.

1.5. Date of business commencement

Our business is set to launch on April 1, 2023. The date was chosen to make it easier for our financial department to calculate and dispose of the monthly profit. In terms of operation management, it will make it easier for us to manage our business in the future.

1.6. Factor in selecting the proposed business

- There are many organizations, schools, factories, and institutions in our area that require their identical design of shirt, so they can come to us.
- We have previous experience producing and manufacturing printing services.
- There are less competitors in our shop area.

1.7. Future prospects of the business

Our future prospects of the business are:

- We want to increase sales so that we can improve our services and hire more employees to provide better services to our customers.
- We ensure that our product is qualified to compete with our competitors by producing a high-quality product with an appealing design on the market.
- We intend to expand our business by opening branches in Malaysia and other well-known locations.

PURPOSE

2. Purpose of preparing the business plan

2.1. To evaluate the project viability and growth potential

To investigate and determine the viability of the business. A business plan may assist entrepreneurs in running a business that will help them achieve their goals and vision over time. It serves as a resource for diving into the plan's many components, such as marketing, sales, production, packaging, and website design. The business plan highlights the business's advantages, disadvantages, opportunities, and dangers (SWOT). A SWOT analysis is designed to help business owners significantly improve their marketing tactics. A business strategy may considerably increase an entrepreneur's chances of success.

2.2. To apply for loans or financing facilities from the relevant financial institutions

Our team developed this business concept for a few factors. The primary goal of our business plan was to help our team get a loan from Maybank Berhad. This is to ensure that the bank has written documents and verification of our business's existence. so that they may move to the following step after understanding more about us and acquiring more knowledge. They can accept or reject our proposal based on their feelings about our business approach. We require a total loan of RM60,000.00 from the bank.

2.3. To act as a guideline for the management of the proposed business

As an opportunity for the business partnership to assess their true idea. An entrepreneur may watch and analyze any sector if they have a practical and analytical approach. A business owners may make choices on well-supported facts if they create a business plan ahead of time. As a result of the significance of solid business planning in obtaining stability and learning how to manage in businesses. Many businesses fail because they fail to base their judgements on accurate information. A prevalent issue among business owners is a lack of business knowledge, which may be destructive to their businesses.

2.4. To allocate business resources effectively

To efficiently allocate resources inside the business. The formulation of a complete business plan will reveal whether a business has the potential to be profitable. Before launching a business, the entrepreneur must write a business plan to demonstrate that all challenges have been handled and possible solutions have been discovered.

BUSINESS BACKGROUND

3.2 Organizational Chart

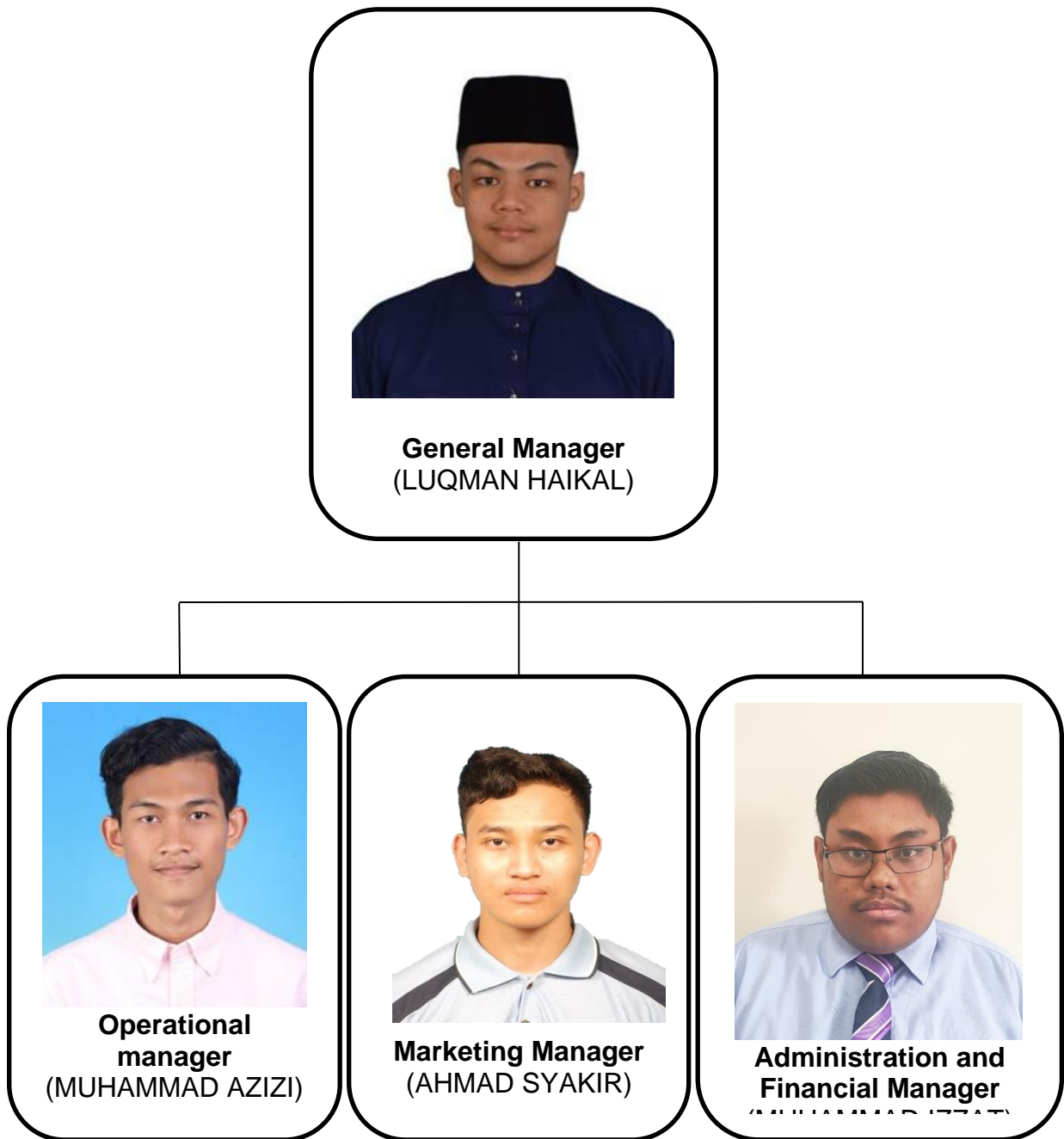


Figure 3.2 : Organizational Chart for CREATIVELAB.PRINTING

3.3 Logo



Figure 3.3 : Logo of CREATIVELAB.PRINTING

SYMBOLS	DESCRIPTION
Word "CREATIVE"	We need a creativity in creating a good design for our customer
Word "LAB"	Lab is a symbolic where all the production done
Word "PRINTING"	The nature of our business, printing services.

Logo description

- The word "Creative" mean our business provide many designs of shirt that can be chosen by customer. Not just that, customer also can make their own design according to their taste and creativity.
- The word "Lab" mean we make our own products in our shop. Its mean our business not just make a design for a shirt but also produce the shirt.
- The word "Printing" is come from how we make the shirt. Shirt printing service is the nature of our business.

3.4 Motto

“The Premium Look”

The motto "The Premium Look" is defined as our product will always satisfy customer needs. Every design that produced by ours are made with creative design, high quality material and low prices. We will try our best to served customer needs.

LOCATION OF THE BUSINESS

5.3. Basic amenities

- The water bill for our shop will be RM 200 per month because our business does not require a lot of water usage other than for regular daily toilet use for staff and our customers.
- The electricity bill will be RM 8000 per month because this business is heavily reliant on machines and computers for operation, as well as the air conditioning system and other equipment.
- Internet subscription will cost RM160 per month. Internet is required for our shop to do office work, front desk computer for customers, and communicate with our suppliers and customers for receiving orders, information, and updates.

MARKETING PLAN

6. Marketing Plan

6.1 Marketing Objectives


(i) New business


The business that we are developing is a first for us, therefore is a new market business. The name of the business is CREATIVELAB.PRINTING. We have two objectives for this business. We aim to become a business that could provide both printing and sublimation service for jerseys. Other than that, we also wanted to gain profit and be able to expand our business in the future


6.2 Description of products


The services that we offer are printing service and sublimation service. We had chosen this service because many people from different occupation such as students or government workers would be in a group. Therefore, they would tend to have their own unique and matching clothing. We also only sell jerseys because jerseys are commonly used by many people as they are thin and light therefore are comfortable to be worn in any occasion. The table below shows the service that we offer to our customers. The sample picture and the prices are also included.

Table 6.2.1 Product description

Picture	Product	Description	Selling price
	Feature <ul style="list-style-type: none"> • Short sleeve with round neck • Thick fabric • Quick dry 	<ul style="list-style-type: none"> • Standard sleeve cutting for a jersey and a round neck • Makes it so that it is soft and comfortable to wear • The fabric is able to absorb and dry sweat quickly 	<u>Short sleeves</u> Round neck Size (S-L) =RM40.00 Size (XL-3XL) =RM45.00
	Material <ul style="list-style-type: none"> • Microfiber RJ 	<ul style="list-style-type: none"> • Contains twice as many filaments in its thread than other Microfiber materials 	
	Benefit <ul style="list-style-type: none"> • Heat resistance • Durable • Suitable for active use 	<ul style="list-style-type: none"> • Comfortable to wear even in the heat of the sun • Long-lasting and durable because of the accurate and precise sewing • Allows a lot of movement with less constrains from the clothes 	

	Feature <ul style="list-style-type: none"> • Short sleeve with collar • Thick fabric • Quick dry 	<ul style="list-style-type: none"> • Standard sleeve cutting for a jersey and a collar • Makes it so that it is soft and comfortable to wear • The fabric is able to absorb and dry sweat quickly 	<u>Short sleeves</u> Collar Size (S-L) =RM45.00 Size (XL-3XL) =Rm50.00
	Material <ul style="list-style-type: none"> • Microfiber RJ 	<ul style="list-style-type: none"> • Contains twice as many filaments in its thread than other Microfiber materials 	
	Benefit <ul style="list-style-type: none"> • Heat resistance • Durable • Suitable for active use with a stylish look 	<ul style="list-style-type: none"> • Comfortable to wear even in the heat of the sun • Long-lasting and durable because of the accurate and precise sewing • The added collar adds a cool look while doing outdoor activities 	

	Feature <ul style="list-style-type: none"> • Long sleeves with round neck • Thick fabric • Quick dry 	<ul style="list-style-type: none"> • Long sleeve cutting with a round neck • Makes it so that it is soft and comfortable to wear • The fabric is able to absorb and dry sweat quickly 	<u>Long sleeves</u> Round neck Size (S-L) =RM50.00 Size (XL-3XL) =RM55.00
	Material <ul style="list-style-type: none"> • Microfiber RJ 	<ul style="list-style-type: none"> • Contains twice as many filaments in its thread than other Microfiber materials 	
	Benefit <ul style="list-style-type: none"> • Heat resistance • Durable • Covers arm from cold and scraping 	<ul style="list-style-type: none"> • Comfortable to wear even in the heat of the sun • Long-lasting and durable because of the accurate and precise sewing • Keeps arm warm and safe when scraped while doing activities, also suitable for Muslimah to cover aurat 	

	Feature <ul style="list-style-type: none"> • Long sleeves with a collar • Thick fabric • Quick dry 	<ul style="list-style-type: none"> • Long sleeve cutting with a collar • Makes it so that it is soft and comfortable to wear • The fabric is able to absorb and dry sweat quickly 	<u>Long sleeves</u> Collar Size (S-L) =RM55.00 Size (XL-3XL) =RM60.00
	Material <ul style="list-style-type: none"> • Microfiber RJ 	<ul style="list-style-type: none"> • Contains twice as many filaments in its thread than other Microfiber materials 	
	Benefit <ul style="list-style-type: none"> • Heat resistance • Durable • Keeps warmth while doing outdoor activities 	<ul style="list-style-type: none"> • Comfortable to wear even in the heat of the sun • Long-lasting and durable because of the accurate and precise sewing • This design is suitable to do activities in a cold weather, also suitable for Muslimah to cover aurat 	

6.3 Target market

Market segmentation is the process that we use to divide the market to several segments according to the characteristic of the customer. The segments include the geographical and demographical segments.

6.3.1 Geographic Segmentation with explanation

The location of our business is at Petaling Jaya, Selangor. This fact will give us an advantage as this location is an urban area. This is because the city would give us more profit as the population is large and within surrounding society. This location also has many organization related settlements such as shopping complex, golf and others. Therefore, these organization would want to have matching clothes that represents their respective organization or groups.

6.3.2 Demographic Segmentation

For this business, our target customers will be people of all gender. However, the designs will be the same for both genders. Since our business involves clothing, we would also prepare shirt of all sizes based on the shirt market in our stock. Therefore, we will sell our service based on the specific size range.

6.4 Market size

This area of business is not necessarily the biggest in the whole population in Petaling Jaya. However, there are many organizations and associations in the area. Because of that, there would be many events that will be held that needed custom shirts. These associations also would want to have their own signature jerseys for themselves. Therefore, we estimated that 8% of the population would use the service. We also calculated that a person will buy this service twice in a year.

6.4.1 Total market size

Total population = 619 925 (July 2022) retrieve from Majlis Perbandaran
Petaling Jaya

$$\begin{aligned}\text{Average price} &= (62.5+40+42.5+35)/4 \\ &= 45\end{aligned}$$

$$\begin{aligned}\text{Total market size} &= 8\% \text{ total population} \\ &= 8\% \times 619\,925 \\ &= 49,594 \\ &= 49,594 \times \text{average price} \times \text{how many purchases in a year} \\ &= 49,594 \times 45 \times 2 \\ &= 4,463,460 \\ &= 9.68\% \times 4,463,460 \\ &= 432,000\end{aligned}$$

6.5 Competitors

6.5.1 Identifying competitors

Table 6.5.1 Competitive analysis

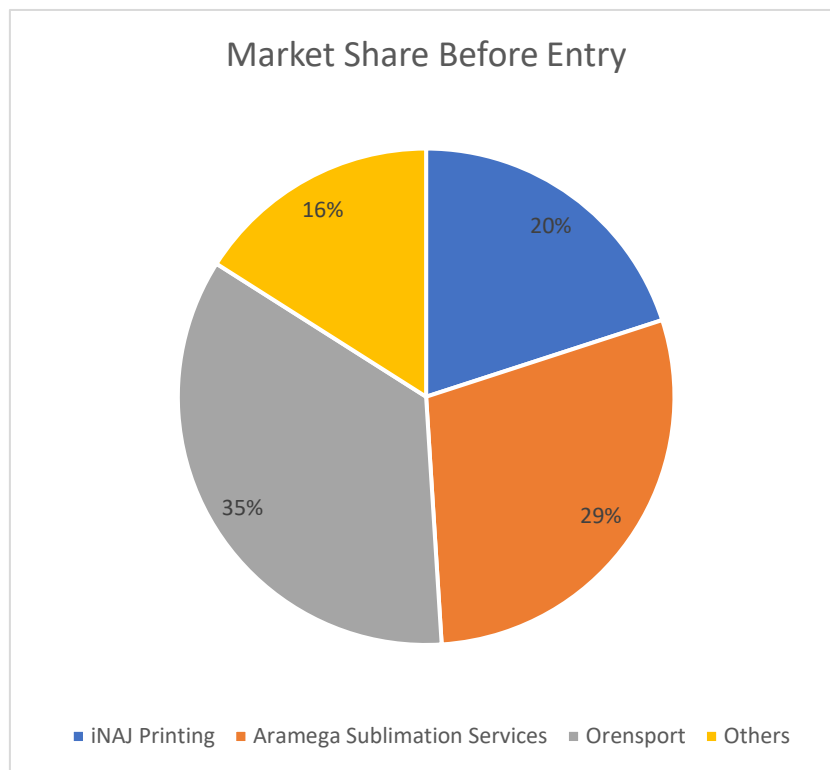
Competitors	Strengths	Weaknesses	Rank
iNAJ Printing	<ul style="list-style-type: none"> • Have a strategic location which is near One Utama Shopping mall • Focuses on sublimation, silkscreen, jersey and heat press t-shirt • Have multiple medium to reach the customers such as facebook, official website and instagram 	<ul style="list-style-type: none"> • Lack of promotion • Advertisement is not interesting • Too expensive (starting price at RM50 for a single t-shirt) 	3
Aramega Sublimation Services	<ul style="list-style-type: none"> • Located near residential area • Good services and feedback from customers • 	<ul style="list-style-type: none"> • The shop cannot be expanded because lack of space 	2
Oren sport	<ul style="list-style-type: none"> • Good promotion deal • Have many branches 	<ul style="list-style-type: none"> • The designs are too simple • 	1
Others	<ul style="list-style-type: none"> • Simple designs • Cheaper price • Reusable second-hand clothes 	<ul style="list-style-type: none"> • No original clothes • Poor quality • The clothes are not new 	4

6.6 Market Share

6.6.1 Market share before the entry of your business.

Table 6.6.1 Market share before the entry of your business

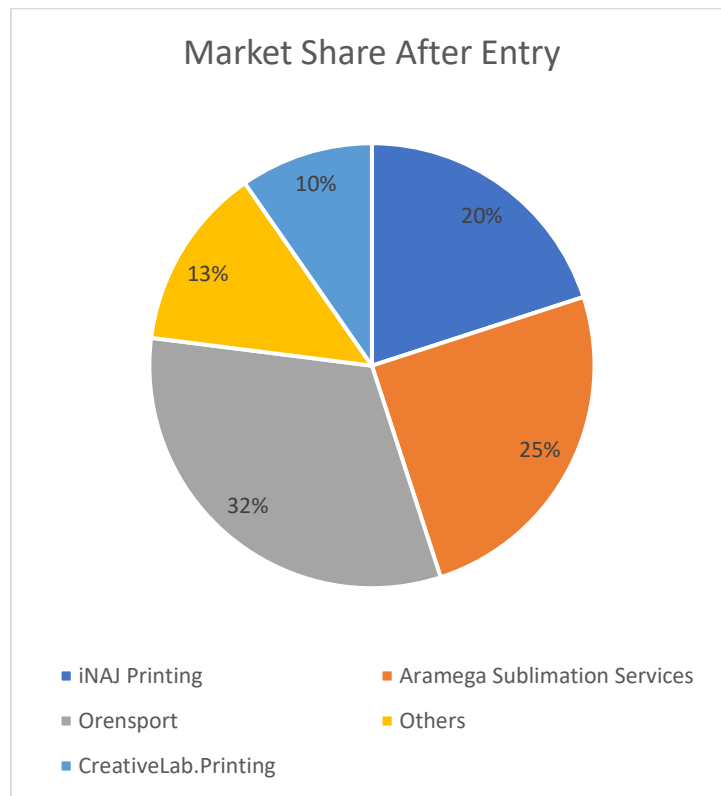
	Ranking	Before entrance (%)	Amount (RM)
Oren Sport	1	35	1,562,211.00
Aramega Sublimation Services	2	29	1,294,403.40
iNAJ Printing	3	20	892,692.00
Others	4	16	714,153.60
Total		100	4,463,460.00



6.6.1 Adjusted market share after the entry of business

Table 6.6.2 Market share before the entry of business

	After entrance (%)	Amount (RM)	Percentage of loss (%)
Oren Sport	32	1,428,307.20	3
Aramega Sublimation Services	25	1,115,865.00	4
iNAJ Printing	20	892,692.00	-
Others	13.32	594,535.80	2.68
CreativeLab.Printing	9.68	432,000.00	-
TOTAL	100	4,463,460.00	9.68



6.7 Sale Forecast

YEAR	MONTH	SALE FORECAST (RM)								
		Short sleeve + round neck		Short sleeve + collar		Long sleeve + round neck		Long sleeve + collar		Overall
		40	45	45	50	50	55	55	60	
1	JANUARY	4,000	4,500	4,500	3,750	3,750	5,500	5,500	4,500	36,000
	FEBRUARY	4,000	4,500	4,500	3,750	3,750	5,500	5,500	4,500	36,000
	MARCH	4,000	4,500	4,500	3,750	3,750	5,500	5,500	4,500	36,000
	APRIL	4,000	4,500	4,500	3,750	3,750	5,500	5,500	4,500	36,000
	MAY	4,000	4,500	4,500	3,750	3,750	5,500	5,500	4,500	36,000
	JUNE	4,000	4,500	4,500	3,750	3,750	5,500	5,500	4,500	36,000
	JULY	4,000	4,500	4,500	3,750	3,750	5,500	5,500	4,500	36,000
	AUGUST	4,000	4,500	4,500	3,750	3,750	5,500	5,500	4,500	36,000
	SEPTEMBER	4,000	4,500	4,500	3,750	3,750	5,500	5,500	4,500	36,000
	OCTOBER	4,000	4,500	4,500	3,750	3,750	5,500	5,500	4,500	36,000
	NOVEMBER	4,000	4,500	4,500	3,750	3,750	5,500	5,500	4,500	36,000
	DECEMBER	4,000	4,500	4,500	3,750	3,750	5,500	5,500	4,500	36,000
	TOTAL	48,000	54,000	54,000	45,000	45,000	66,000	66,000	54,000	432,000
2	TOTAL	52,800	59,400	59,400	49,500	49,500	72,600	72,600	59,400	475,200
3	TOTAL	60,720	68,310	68,310	56,925	56,925	83,490	83,490	68,310	546,480

CREATIVELAB.PRINTING

YEAR	MONTH	SALE FORECAST (unit)							
		Short sleeve + round neck		Short sleeve + collar		Long sleeve + round neck		Long sleeve + collar	
		40	45	45	50	50	55	55	60
1	JANUARY	100	100	100	75	75	100	100	75
	FEBRUARY	100	100	100	75	75	100	100	75
	MARCH	100	100	100	75	75	100	100	75
	APRIL	100	100	100	75	75	100	100	75
	MAY	100	100	100	75	75	100	100	75
	JUNE	100	100	100	75	75	100	100	75
	JULY	100	100	100	75	75	100	100	75
	AUGUST	100	100	100	75	75	100	100	75
	SEPTEMBER	100	100	100	75	75	100	100	75
	OCTOBER	100	100	100	75	75	100	100	75
	NOVEMBER	100	100	100	75	75	100	100	75
	DECEMBER	100	100	100	75	75	100	100	75
TOTAL		1200	1200	1200	900	900	1200	1200	900

6.8 Market strategy

6.8.1 Product

Our business will be a clothing shop that would only sell jerseys. We would buy a supply of jerseys and then the supply would go through printing and sublimation process in our shop. Other than that, we also offer custom printing for our customers if they are not satisfied with our catalogue of designs.

6.8.2 Price

Our price strategy is on par with the current price with the market to make sure we have the customer approval in terms of price. This is because we would print the jerseys ourselves and the jerseys also go into the sublimation process in our shop with our machines.


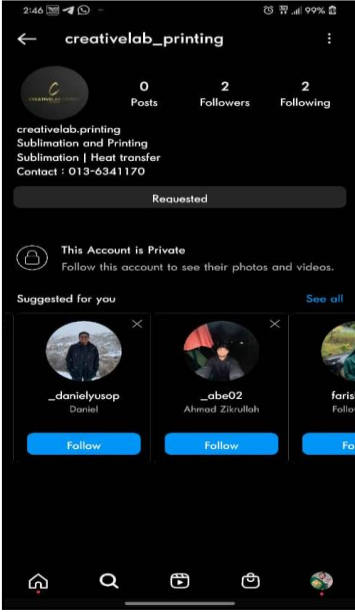

The prices of our product also based the total of area need to be printed and also the standard sizes for the types of the jerseys. Furthermore, the prices also divided to two size ranges which are size small(S) to large(L) and extra-large (XL) to triple extra-large (3XL).


6.8.3 Place



Our business outlet is located in Petaling Jaya, Selangor which is an urban area with several shopping mall and theme park. The area is also near Kuala Lumpur which is a dense area with many human movements. These already existence factors would be advantageous for our business as our business opportunities increases.

6.8.4 Promotion

Promotion Strategy	Description
<p data-bbox="204 210 400 239">Business Card</p> 	<p data-bbox="833 210 1414 495">A business card is an essential item for a business. They serve the same purpose as an identity card but for a business. It shows that the business exists. We designed a business card for our business to fulfill those criteria.</p>
<p data-bbox="204 551 496 633">Social Media Account - Instagram</p> 	<p data-bbox="833 551 1414 835">We also made a social media account to be able to promote and sell our service online. Instagram is a great social media for business advertising because it is used by many people. We also would be able to communicate with our customers.</p>
<p data-bbox="204 1330 309 1359">Bunting</p> 	<p data-bbox="833 1330 1414 1462">A bunting is erected to welcome anyone who passes by our shop when walking through the corridor of shops.</p>

<p>Signboard</p> 	<p>A Signboard is another form of promotion. It makes it easier for people to see the spirit of our business through the signboard. Therefore, we install it on our shop to proudly show our existing business.</p>
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6.7 Organization Chart for Marketing Department

Figure 6.9 Organizational Chart



Marketing Manager

Table 6.10 List of Marketing Personnel

Position	No of Personnel
Marketing Manager	1

6.8 Schedule of Task and Responsibilities

Table 6.11 Task and Responsibilities of Marketing Personnel

Position	Task and Responsibilities
Marketing Manager	<ul style="list-style-type: none"> <li data-bbox="722 1713 1385 1854">• A marketing manager is in charge of setting the business marketing strategies, carrying out the marketing and promotional activities as well as managing staff. <li data-bbox="722 1899 1385 1995">• The roles and responsibilities of a marketing manager vary by industry, organization and size of department.

	<ul style="list-style-type: none">• A marketing manager responsible to reach a target of the sales every year
--	---

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) (1.75%) (C)	Total (A)+(B)+(C)
Marketing Manager	1	1800	234	30.65	2064.65

6.10 Marketing Budget

Table 6.12 Marketing Budget

Item	Fixed Assets	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset - Signboard	1200		
Working capital			
Other Expenses - Business card (100pcs) - Bunting			16 40
TOTAL	1200		56

OPERATIONAL PLAN

7 Operational Plan

7.1 Component of Operating Systems

7.1.1 Business Input

The business input for this business is to ensure that all the materials can be used well in producing the final product which is a sublimation jersey. Besides, to ensure the final products are in high quality, neat stitching and comfortable to wear. To make this business succeed, there are few aspects that need to be studied and researched. This business has researched on the trusted supplier who can supply the raw material for this business in producing the high-quality sublimation jersey. For an example, a microfiber material for the jersey has been chosen since it is comfortable to wear for the customers.

7.1.2 Transformation Process

For this business, it consists of four major steps. First and foremost is printing process. Printing process is the process that the design which have been submitted from the designer need to be printed on the printing paper. The printing paper which exists in a roll is inserted to the printer and it will print the submitted design through the computer. Next is heating process. Heating process is a process which the paper is pressed against the material with heat and pressure using a heat machine. During the heat process, the ink will transform into a gas hence infused into the material. The high temperature from the heat machine caused the material's pore to open and applied pressure cools it down and then retuning the ink to its solid form. After that is cutting process using a laser cutter. The heated material/fabric will be cut according to specific size such as small, medium, large or extra-large. Finally, it goes for the sewing process which is the last procedure before the jersey is done to its final look. Hence, it will deliver to the customers through the delivering process.

7.1.3 Output

This sublimation jersey business has provided the customers with various types of design. One of them is short sleeve jersey. In this business, short sleeve jersey is the main design that has high possibility to generate a lot of profit. It is because, users from various ages can wear it. Furthermore, this business output provided a long sleeve design which is suitable for women who need to wear it during their sports day or any other events. In addition, this business also provided a short sleeve collar and long sleeve collar design. The reason why collar design is in the output list because this business also wanted to focus on the users who need a cloth for formal events. Hence, it can make the business market bigger.

7.1.4 Feedback

Customers can use their social media platform to share their own feedback about our products either it is good or bad products. Feedback is essential in order to run a business. There is several importance why every business should have a feedback from their customers. Firstly, customer feedback helps to improve products. When the product has been used by the customers, they will give tips on how to improve it. We can learn about all the advantages, flaws and actual experience. Moreover, customer feedback helps to measure customer satisfaction. When selling a product, the crucial factors that need to consider is satisfaction from the customer. As a seller of the product, we are responsible to ensure our customers are happy with our product. This can be done by using rating-based questions to simply estimate the level of satisfaction from the customers.


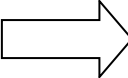

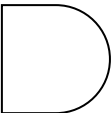
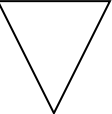
7.1.5 External Environment

The external environment for this business is the competitors. Every entrepreneur who wants to start a business will face this situation. Since this sublimation business is located at the center of the city which is in Petaling Jaya, there are many challengers and competitors who we will be facing on. It is because the location of this business is located in a strategic place and has a big amount of population. Some of the competitors were found near Petaling Jaya which are iNAJ Printing, Aramega Sublimation Services, Oren Sport and others. These competitors are running the same business as ours and it is quite a challenge to face it. However, we noticed that to grow further and win among the competitors,

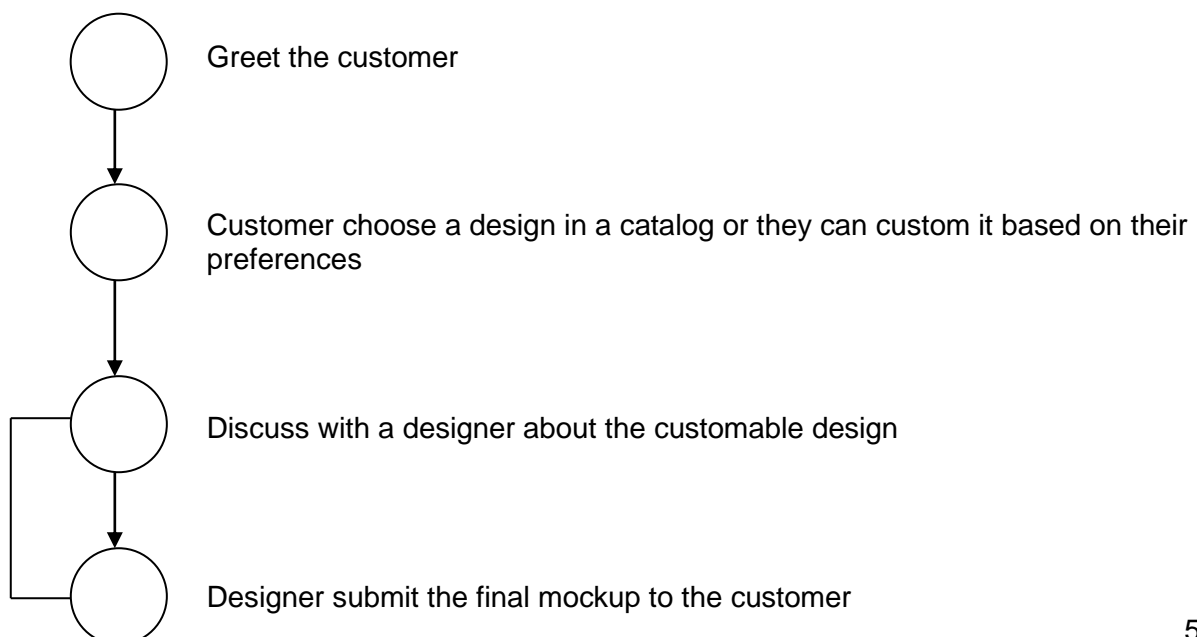
this business should have a little of attraction that does not have in other competitors as mentioned before.

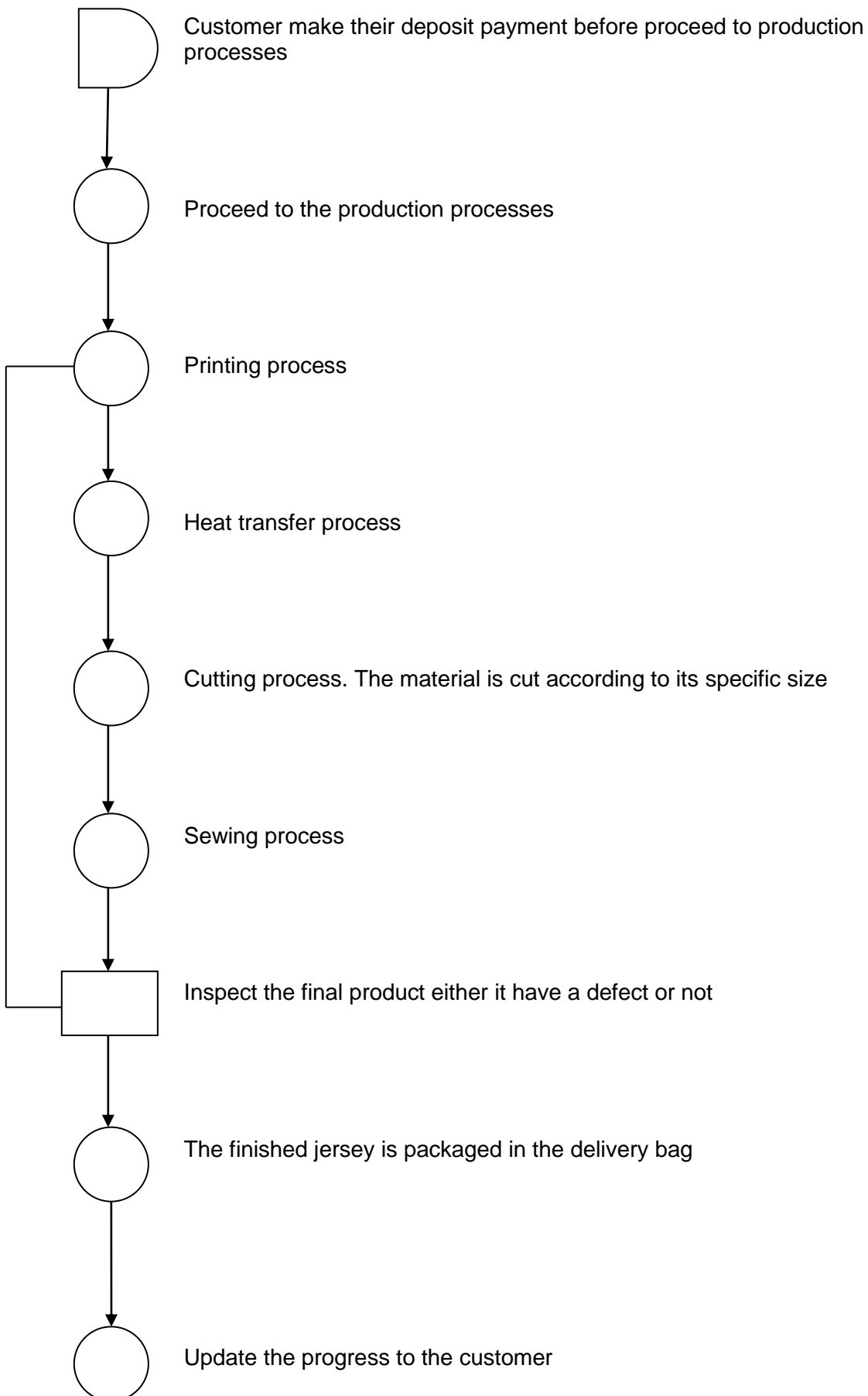
7.2 Process Planning for Manufacturing

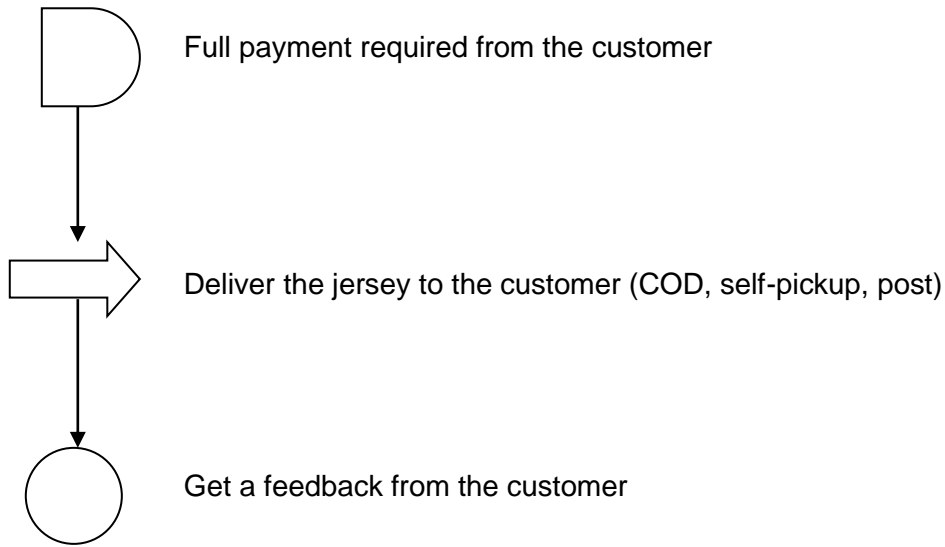
7.2.1 Symbol of Process Chart

Symbol	Activity	Description
	Operation	Activity that modifies, transform or give added value to the input
	Transportation	Movement of materials or goods from one place to another
	Inspection	Activity that measures the standard or quality
	Delay	Process is delayed because in process materials are waiting for next activity
	Storage	Finished product or goods are stored in the storage area or warehouse

7.2.2 Process flow chart







7.3 Operations Layout

7.3.1 Shop Layout

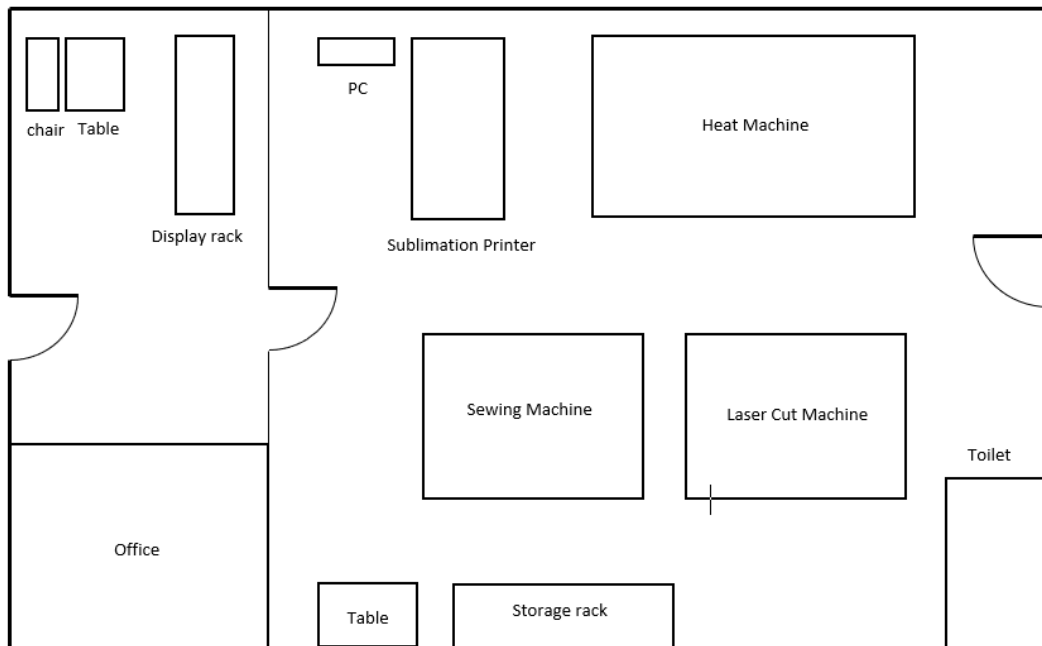


Figure 7.1 Shop Layout

7.4 Production Planning

7.4.1 Sales forecast per month

Product		Average sales forecast per month (RM)	Sales price (RM)	Number of output per month (units)
Round neck short sleeve	Size S - L	4000	40	100
	Size XL – 3XL	4500	45	100
Round neck long sleeve	Size S - L	3750	50	75
	Size XL – 3XL	5500	55	100
Collar short sleeve	Size S - L	4500	45	100
	Size XL – 3XL	3750	50	75
Collar long sleeve	Size S - L	5500	55	100
	Size XL – 3XL	4500	60	75
Total		36000		725

Table 7.2 Sale forecast per month

7.4.2 Number of output per day

If the number of working days per month is 24 days (6 days/week)

= No. of output per month / no. working days per month

Product		Number of output per month (units)	Working days per month	Number of output per day (units)
Round neck short sleeve	Size S - L	100	20	5
	Size XL – 3XL	100	20	5
Round neck long sleeve	Size S - L	75	20	4
	Size XL – 3XL	100	20	5
Collar short sleeve	Size S - L	100	20	5
	Size XL – 3XL	75	20	4
Collar long sleeve	Size S - L	100	20	5
	Size XL – 3XL	75	20	4
Total		725		37

Table 7.3 Number of output per day

7.4.3 Number of units per hour

Such as daily working hour = 8 hours

= No. of output per day / daily working hours

Product		Number of output per day (units)	Working hours per day	Number of output per hour (units)
Round neck short sleeve	Size S - L	5	8	1
	Size XL – 3XL	5	8	1
Round neck long sleeve	Size S - L	4	8	1
	Size XL – 3XL	5	8	1
Collar short sleeve	Size S - L	5	8	1
	Size XL – 3XL	4	8	1
Collar long sleeve	Size S - L	5	8	1
	Size XL – 3XL	4	8	1
Total		37		8

Table 7.4 Number of output per hour


7.5 Material Planning

7.5.1 Material Requirement Planning

Product	Materials	Quantity
Round neck short sleeve (Size S-L)	Sublimation ink Sublimation paper Microfibre fabric Thread Size tagging	2000 pcs per set of cartridge 95cm x 54cm 95cm x 54cm 5m per pcs 1 pcs
Round neck short sleeve (Size XL-3XL)	Sublimation ink Sublimation paper Microfibre fabric Thread Size tagging	2000 pcs per set of cartridge 108cm x 60cm 108cm x 60cm 8m per pcs 1 pcs
Round neck long sleeve (size S-L)	Sublimation ink Sublimation paper Microfibre fabric Thread Size tagging	2000 pcs per set of cartridge 137cm x 54cm 137cm x 54cm 7m per pcs 1 pcs
Round neck long sleeve (size XL-3XL)	Sublimation ink Sublimation paper Microfibre RJ Thread Size tagging	2000 pcs per set of cartridge 150cm x 60cm 150cm x 60cm 10m per pcs 1 pcs
Collar short sleeve (Size S-L)	Sublimation ink Sublimation paper Microfibre RJ Thread Size tagging	2000 pcs per set of cartridge 95cm x 54cm 95cm x 54cm 10m per pcs 1 pcs

	Rib fabric	40 cm
Collar short sleeve (Size XL-3XL)	Sublimation ink Sublimation paper Microfibre fabric Thread Size tagging Rib fabric	2000 pcs per set of cartridge 108cm x 60cm 108cm x 60cm 12m per pcs 1 pcs 40 cm
Collar long sleeve (Size S-L)	Sublimation ink Sublimation paper Microfibre fabric Thread Size tagging Rib fabric	2000 pcs per set of cartridge 137cm x 54cm 137cm x 54cm 12m per pcs 1 pcs 40 cm
Collar long sleeve (Size XL-3XL)	Sublimation ink Sublimation paper Microfibre fabric Thread Size tagging Rib fabric	2000 pcs per set of cartridge 150cm x 60cm 150cm x 60cm 15m per pcs 1 pcs 40 cm

7.5.1.1 Raw Material Required per Month (Bill of Material)

Material	Quantity	Safety stock (5%)	Total Material Requirement	Price/Unit (RM)	Total Price (RM)
 <p>Sublimation ink</p>	<p>1 set of CMYK ink = 4 bottles (1.5L)</p> <p>1 set can produce 2000 pcs</p> <p>= 1 set</p>	<p>7 x 5%</p> <p>= 0.4</p> <p>= 1</p>	<p>2 set</p>	<p>RM 16.30</p>	<p>16.25 x 8</p> <p>= RM 130.00</p>
Sublimation paper	<p>(length x output per month)</p> <p>(164 x 100) + (184 x 100) + (212 x 75) + (230 x 100) + (164 x 100) + (184 x 75) + (212 x 100) + (230 x 100)</p> <p>= 148,100cm (length) , 60cm (width)</p> <p>100m per roll</p>	<p>5% x 148100</p> <p>= 7405cm</p>	<p>148100 + 7405</p> <p>= 155505 cm</p> <p>= 1555 m</p> <p>= 15 rolls</p>	<p>RM 60.00</p>	<p>60 x 15</p> <p>= RM 900.00</p>
Microfibre RJ	<p>100m per roll</p> <p>(Length each product x No. output per month)</p> <p>(164cm x 100) + (184cm x 100) + (212cm x 75) + (230cm x 100) + (164cm x 100) + (184cm x 75) + (212cm x 100) + (230cm x 100)</p> <p>= 148,100cm @ 1,481m</p>	<p>5% x 148100</p> <p>= 7405cm</p>	<p>148100 + 7405</p> <p>= 155505 cm</p> <p>= 1555 m</p> <p>= 15 rolls</p>	<p>RM 98.00</p>	<p>98 x 15</p> <p>= RM 1,470.00</p>
Thread	<p>1 roll = 15000 m</p> <p>1 set = 1 black tread , 1 white thread</p> <p>= (thread each pcs x No. output per month)</p> <p>= (5m x 100) + (8m x 100) + (7m x 75) + (10m x 100) + (10m x 100) + (12m x 75) + (12m x 100) +</p>	<p>5% x 1</p> <p>= 0.05</p> <p>= 1 set</p> <p>Safety stock already included</p>	<p>4</p>	<p>RM10.50</p>	<p>RM10.50 x 4</p> <p>= RM 42.00</p>

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	$(15m \times 75)$ $= 500 + 800 + 525 + 1000 + 1000 + 900 + 1200 + 1125$ $= 7050 \text{ m} / 2$				
Size Tagging	Output per month = 725 units $= 725 \text{ pcs}$ 2000pcs per bundle	$5\% \times 725$ $= 36\text{pcs}$	$725 + 36$ $= 761\text{pcs}$	RM18.50	RM18.50
Rib Collar	Output per month = 350 $= 350\text{pcs}$	$5\% \times 350$ $= 17.5$	$350 + 17$ $= 367$	RM 4.00	367×4 $= \text{RM}1468.00$
Total					RM4,028.50

7.5.2 Identify supplier

Material	Supplier
Sublimation Paper	Hangzhou Hydrotech Co., Ltd.798 Main
Microfibre fabric	Juta Textile 22, Jalan PJU 10/10C, Saujana Damansara, 47810 Petaling Jaya, Selangor, Malaysia.
Sublimation Ink	Epson Malaysia
Rib Collar	Foshan Jinxi Textile Co., Ltd
Thread	Matahari Handicart, Selangor
Size Tagging	Matahari Handicart, Selangor

7.6 Machine and Equipment Planning


7.6.1 Amount of machine & equipment required (Calculate for every machine usage)

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




Machine	Calculation
Sublimation Printer	$(37 \times 3 \text{ minutes}) / 9 \text{ hours} \times 60 \text{ minutes}$ = 0.21 @ 1 machine
Heat Machine	$(37 \times 10 \text{ minutes}) / 9 \text{ hours} \times 60 \text{ minutes}$ = 0.69 @ 1 machine
Laser Cut Machine	$(37 \times 1 \text{ minutes}) / 9 \text{ hours} \times 60 \text{ minutes}$ = 0.07 @ 1 machine
Sewing Machine	$(37 \times 15 \text{ minutes}) / 9 \text{ hours} \times 60 \text{ minutes}$ = 1.02 @ 1 machine

7.6.2 List of machine

Machine	Quantity	Price per Unit (RM)	Total Price (RM)
Sublimation Printer 	1	RM2,000.00	RM 2,150.00
Heat Machine 	1	RM6,000.00	RM 6,150.00
Laser Cut Machine 	1	RM8,000.00	RM 8,150.00
Sewing machine 	1	RM650.00	RM650.00
Computer 	1	RM2,300.00	RM2,300.00
Debit Machine 	1	RM48.00	RM48.00

			
Total			RM 19,448.00




7.6.3 List of tools

Item	Quantity	Price per Unit (RM)	Total Price (RM)
	10		RM23.70
	1	RM5.60	RM5.60
	10	RM1.49	RM14.90
Total			RM44.20

7.6.4 List of furniture

Item	Quantity	Price per Unit (RM)	Total Price (RM)
Table 	2	RM40.00	RM80.00
Chair 	6	RM35.00	RM210.00
Display rack 	1	RM20.00	RM20.00
Storage rack 	1	RM120.00	RM120.00
Total			RM430.00

7.6.5 List of other expenses

Item	Quantity	Price per Unit (RM)	Total Price (RM)
Dustbin 	1	RM15.00	RM15.00
Broom 	1	RM6.00	RM6.00
Dustpan 	1	RM3.50	RM3.50
Total			RM24.50

7.6.6 List of machine supplier

Machine	Supplier
Sublimation Printer	Guangzhou Xin Flying Digital, China
Heat Machine	Shandong Yuchen Cnc Co., Ltd
Laser Cut Machine	Shandong Yuchen Cnc Co., Ltd
Sewing Machine	Perniagaan Mesin Jahit 40, Jln Perluan Besi 3, Taman Sri Putri, 81300 Skudai, Johor
Computer	Precision Computer (M) Sdn Bhd D-55-2, Jalan Dataran C180/1 Dataran C180 Pekan, Batu 11 Cheras, 43200 Cheras, Selangor

7.6.7 Machine and Tool (rental or purchase)

Item	Quantity	Price/unit (RM)	Own	Rent	Buy	Cost Monthly (RM)	Fixed Asset (RM)
Sublimation printer	1	2000					2150
Heat machine	1	6000					6150
Laser cut machine	1	8000					8150
Sewing machine	1	650					650
Computer	1	2300					2300
Debit machine	1	48					48
TOTAL							19,448

7.7 Manpower Planning

7.7.1 Organization Chart for Operation Department



MUHAMMAD AZIZI BIN ABD AZIZ

Figure 7.2 Organization Chart (Head of Department + Worker)

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

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

- Printing operator

$$\frac{37}{540 \text{ min (9 hours} \times 60 \text{ minutes)}} \times 3 \text{ minutes} = 0.21 @ 1 \text{ operator}$$

- Heat machine operator

$$\frac{37}{540 \text{ min (9 hours} \times 60 \text{ minutes)}} \times 10 \text{ minutes} = 0.68 @ 1 \text{ operator}$$

- Laser Cut machine operator

$$\frac{37}{540 \text{ min (9 hours} \times 60 \text{ minutes)}} \times 1 \text{ minutes} = 0.07 @ 1 \text{ operator}$$

- Sewing operator

$$\frac{37}{\text{-----}} \quad \times \quad 15 \text{ minutes}$$

540 min (9 hours x 60 minutes)

= 1.02 @ 1 operator

7.7.3 List of Operation Personnel

Position	No of personel
Printing Operator / OM	1
Heat Operator /	1
Laser Cut Operator	1
Sewing Operator	1

7.7.4 Schedule of task and responsibilities

Position	Task and Responsibilities
Operation Manager / Printer Operator	<ul style="list-style-type: none"> To ensure the production process is systematic and efficient To ensure the final products are high quality Lead operation process Manage and setting all the machines before production process Inspect all machines if have any failure Do a quality check (QC) before the final product deliver to the customer Maintain cleanliness in the production area

7.7.5 Schedule of remuneration

Position	No .	Monthly Salary (RM)	EPF (RM)	SOCSSO (RM)	EIS Contribution (RM)	Amount (RM)
Operation manager	1	1800	234	30.65	3.5	2068.15
TOTAL						2068.15

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	Garbage bag	1.50
2	Machine maintenance	150
3	Aircond maintenance	90
4	Fuel	100
	TOTAL	341.50

7.8.2 Packaging Overhead

No	Types of Overhead	Monthly Cost (RM)
1	Plastic bag small	27.00
2	Plastic bag medium	78.00
3	Plastic bag large	78.00
	Total	183.00

7.9 Total Operations Cost

$$\begin{aligned}
 \text{Total Operation Cost} &= \text{Direct Material Cost (total raw material)} + \text{Direct Labor Cost} \\
 &\quad (\text{total remuneration}) + \text{Overhead Cost (total operations overhead)} \\
 &= 4028.50 + 2068.15 + 341.50 + 183 \\
 &= \mathbf{6,621.15}
 \end{aligned}$$

7.10 Cost per unit

$$\begin{aligned}
 \text{Cost per unit} &= \frac{\text{Total Operations Cost (RM)}}{\text{Total number of Output (Output per month)}} \\
 &= \frac{6,621.15}{725} \\
 &= \text{RM } 9.13
 \end{aligned}$$

7.11 Productivity Index (PI)

$$\begin{aligned}
 \text{Productivity Index} &= \frac{\text{Total value of Output (Sales forecast per month)}}{\text{Total Value of input (Total Operation Cost)}} \\
 &= \frac{36000}{6,621.15} \\
 &= 5.44
 \end{aligned}$$

7.12 Location Plan

Creative.Lab Printing is sublimation printing business which located at Petaling Jaya. This place is chosen because it have big population and placed in strategic place. It near the Kelana Jaya LRT station, Paradigm Mall, UNITAR University, Lincoln College and so much more. It also near the One Utama Shopping Centre which is very well known among the people.

7.13 Business and operation hours

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

Operating hour = 9 hours per day (8.00 a.m until 5.00 p.m)

Working days = 5 days per week (Monday – Friday)

7.14 License, permits and regulations required

Type of License	Fees	Logo
SSM License	RM120 per year	
Majlis Bandaraya Petaling Jaya	RM100 per year	

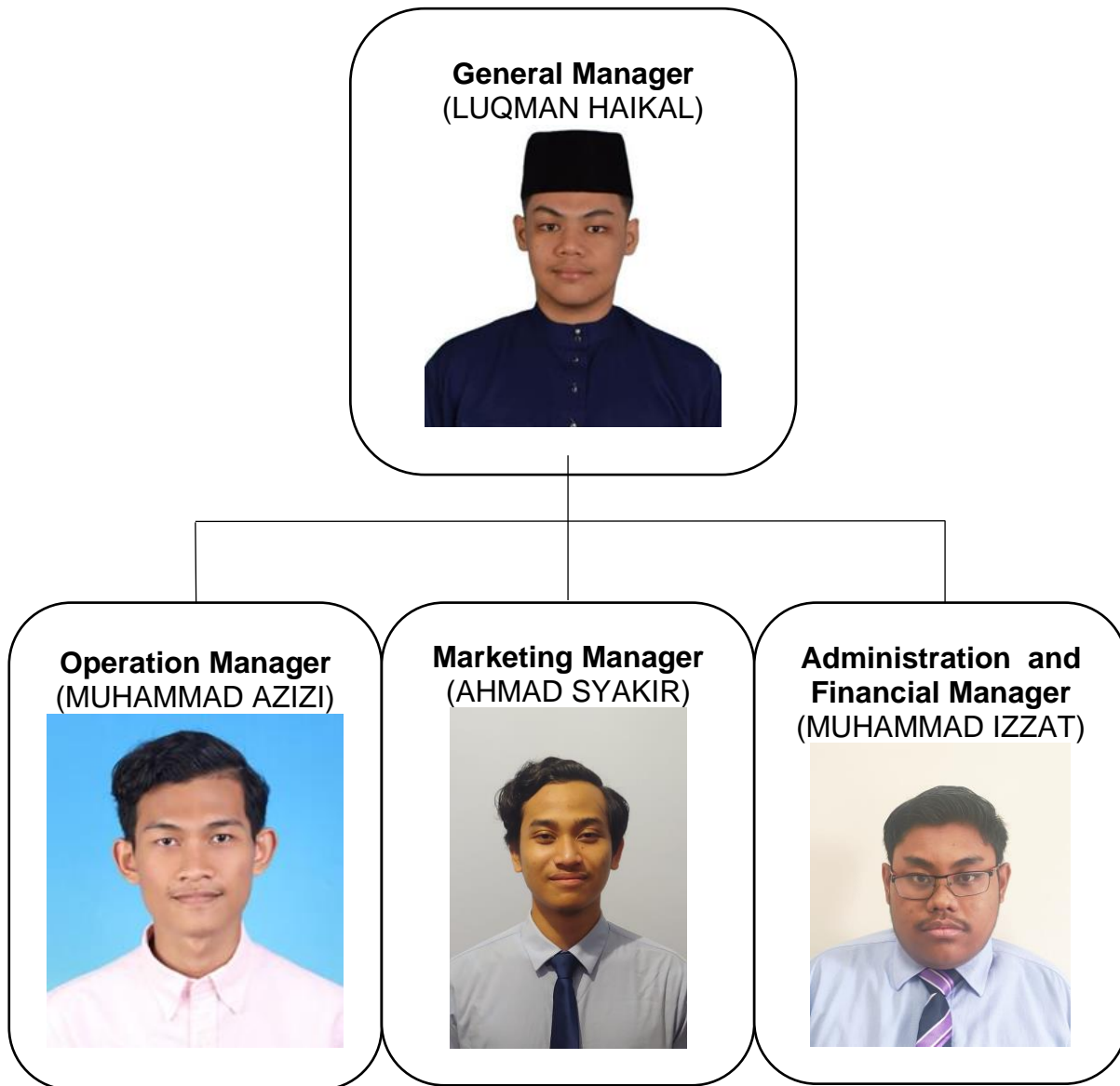
7.15 Operations Budget

Item	Fixed Assets	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset			
- Tools	44.20		
- Machine	19,448.00		
- Furniture and fitting	430.00		
Working Capital			
- Raw materials		4,028.50	
- Overhead		341.50	
- Packaging		183.00	
Other Expenses			
- Other expenses			24.50
Pre-Operations			
- SSM license			120.00
- MBPJ license			100.00
TOTAL	19,922.20	4,553	244.50
		24,719.70	

ADMINISTRATION PLAN

8. Administration Plan

8.1 Organizational Chart for Administration and Finance Department



8.2 Manpower Planning (Arial 12, BOLD)

Table 8.2 List of Personnel

Position	Number Of Personnel
General and Financial Manager	1
Administration Manager	1
Marketing Manager	1
Administration Manager	1
Total	4

8.3 Schedule of Task and Responsibilities (Arial 12, BOLD)

Table 8.3 Task and Responsibilities

Position	Task and Responsibilities
General manager	<ul style="list-style-type: none"> • Responsible in managing the business towards the vision, mission, and the objectives of the business. • To plan, implement and control the overall management of the business. • Design strategy and set goals for growth.
Administration manager	<ul style="list-style-type: none"> • Help in recruiting workers and salary. • To make sure the systematically of the management system. • Ensure that the equipment in the workspace works properly.
Marketing manager	<ul style="list-style-type: none"> • Responsible to plan on marketing strategies to gain profit as much as possible. • Identify, develop, and evaluate marketing strategy. • Analyze strengths and weaknesses of the business and strengths and weaknesses of our competitors.

Operation manager	<ul style="list-style-type: none">• Control all the technical side of the business operation.• Supervise and manage resource to achieve target, quality, output, and cost goals.• Making sure that clients are getting the best customer service.
Financial manager	<ul style="list-style-type: none">• Responsible of the cash flow and budgeting plan of the business.• Producing accurate financial reports and information.• Thinks financial strategies to increase the profit and cut costs

8.4 Schedule of Remuneration

Table 8.4 Schedule of Remuneration

POSITION	No.	Monthly Salary (RM)	EPF Contribution (RM)	SOCSSO Contribution (RM)	EIS Contribution (RM)	Total (RM)
General and Financial Manager	1	2500	325	42.85	4.9	2872.75
Administration Manager	1	1800	234	30.65	3.5	2068.15
Marketing Manager	1	1800	234	30.65	3.5	2068.15
Operation Manager	1	1800	234	30.65	3.5	2068.15
TOTAL	4	7900	1027	134.8	15.4	9077.2

8.5 Office Furniture, Fitting and Office Supplies

Table 8.5.1 List of Office Furniture and Fittings

Item	Quantity (Unit)	Price/per unit (RM)	Total Cost (RM)
File cabinet	1	200	200
Air conditioner	3	1200	3600
Table	2	150	300
Chair	2	100	200
Wall clock	1	20	20
Total			4320

Table 8.5.2 List of Office Equipment

Item	Quantity (Unit)	Price/per unit (RM)	Total Cost (RM)
Computer	2	2300	4600
Fax machine	1	800	800
Printer	1	250	250
Total			5650

Table 8.5.3 List of Office Supplies

Item	Quantity (Unit)	Price/per unit (RM)	Total Cost (RM)
Paper	3	14	42
Ink	1	37	37
Total			79

Table 8.5.4 List of Other Expenses

Item	Quantity (Unit)	Price (RM)	Total (RM)
Fire extinguisher	2	100	200
First Aid Kit	1	115	115
Stationaries	2	33.9	67.8
File	20	4	80
Toiletries	1	30	30
Total			492.8

Table 8.5.5 List of Stationaries

Item	Quantity (Unit)	Price (RM)	Total (RM)
Pen	1	3.90	3.90
Pencil	1	4.50	4.50
Eraser	1	2.00	2.00
Ruler	1	0.60	0.60
Glue stick	1	1.20	1.20
Correction tape	1	6.90	6.90
Puncher	1	4.50	4.50
Stapler bullet	1	0.70	0.70
Stapler	1	4.00	4.00
Pencil sharpener	1	2.00	2.00
highlighter	1	2.20	2.20
Paper clip	1	1.40	1.40
Total			33.90

Table 8.5.6 List of Utilities

Item	Price (RM)	Total Cost (RM)
Electricity	8000	8000
Water	200	200
Internet	160	160
Total		8360

8.6 Administration Budget

Table 8.6 Administration Budget

Item	Fixed Assets Expenses (RM)	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Assets			
Office Furniture and fittings	4320		
Office Equipment	5650		
Premises Renovation	10000		
Working Capital			
Remuneration		9077.2	
Utilities		8360	
Premises Rental		2800	
Office supplies		79	
Other Expenses			
Other			492.8
Pre-Operations			
Deposit			5600
Total	19970	20316.2	6092.8

FINANCIAL PLAN

9 Financial Plan (Arial 12, BOLD)

9.1 Operating Budget

9.1.1 Administrative Department

ADMINISTRATIVE BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Land & Building	-			-
Equipment	5,650			5,650
Furniture	4,320			4,320
Premises Renovation	10,000			10,000
	-			-
Working Capital				
Utilities		8,360		8,360
Remuneration		9,077		9,077
Rental		2,800		2,800
Office Supplies		79		79
		-		-
		-		-
		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			493	
Deposit (rent, utilities, etc.)			5,600	5,600
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	19,970	20,316	6,093	45,886

9.1.2 Marketing Department

MARKETING BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Signboard	1,200			1,200
	-			-
	-			-
	-			-
Working Capital				
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			56	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	1,200	-	56	1,200

9.1.3 Operations Department

OPERATIONS BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Machine	19448			19,448
Tools	44.2			44
Furniture	430			430
				-
Working Capital				
Raw Materials		4,212		4,212
Carriage Inward & Duty		-		-
Salaries, EPF & SOCSO		-		-
Overhead		342		342
		-		-
		-		-
		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			25	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			220	220
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	19,922	4,553	245	24,695

9.2 Project Implementation Cost and Sources of Finance

CreativeLab.Printing					
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					
Equipment	5,650		800		4,850
Furniture	4,320			4,320	
Premises Renovation	10,000				10,000
Signboard	1,200		1,200		
Machine	19,448			16,498	650
Tools	44		0		44
Furniture	430			430	
Working Capital 2 months					
Administrative	40,632		37,460		3,172
Marketing					
Operations	9,106		9,106		
Pre-Operations & Other Expenditure					
	6,393		5,600		793
Contingencies 6%	5,833		5,833		
TOTAL	103,057		60,000	21,248	14,615 7,194

9.3 Fixed Asset Depreciation Schedule

**CreativeLab.Printing
DEPRECIATION SCHEDULES**

Fixed Asset		Equipment	
Cost (RM)		5,650	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	5,650
1	1,130	1,130	4,520
2	1,130	2,260	3,390
3	1,130	3,390	2,260
4	1,130	4,520	1,130
5	1,130	5,650	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Furniture	
Cost (RM)		4,320	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	4,320
1	864	864	3,456
2	864	1,728	2,592
3	864	2,592	1,728
4	864	3,456	864
5	864	4,320	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Premises Renovation	
Cost (RM)		10,000	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	10,000
1	2,000	2,000	8,000
2	2,000	4,000	6,000
3	2,000	6,000	4,000
4	2,000	8,000	2,000
5	2,000	10,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Signboard	
Cost (RM)		1,200	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	1,200
1	240	240	960
2	240	480	720
3	240	720	480
4	240	960	240
5	240	1,200	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Machine	
Cost (RM)		19,448	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	19,448
1	3,890	3,890	15,558
2	3,890	7,779	11,669
3	3,890	11,669	7,779
4	3,890	15,558	3,890
5	3,890	19,448	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Tools	
Cost (RM)		44	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	44
1	9	9	35
2	9	18	27
3	9	27	18
4	9	35	9
5	0	0	9
6	0	0	9
7	0	0	9
8	0	0	9
9	0	0	9
10	0	0	9

Fixed Asset	Furniture		
Cost (RM)	430		
Method	Straight Line		
Economic Life (yrs)	5		
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	430
1	86	86	344
2	86	172	258
3	86	258	172
4	86	344	86
5	86	430	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

9.4 Loan and Hire Purchase Depreciation Schedule

CreativeLab.Printing									
LOAN & HIRE-PURCHASE AMMORTISATION SCHEDULES									
LOAN REPAYMENT SCHEDULE					HIRE-PURCHASE REPAYMENT SCHEDULE				
Amount	60,000				Amount	21,248			
Interest Rate	7%				Interest Rate	3%			
Duration (yrs)	5				Duration (yrs)	5			
Method	Baki Tahunan								
Year	Principal	Interest	Total Payment	Principal Balance	Year	Principal	Interest	Total Payment	Principal Balance
	-	-	-	60,000		-	-	-	21,248
1	12,000	3,900	15,900	48,000	1	4,250	722	4,972	16,998
2	12,000	3,120	15,120	36,000	2	4,250	722	4,972	12,749
3	12,000	2,340	14,340	24,000	3	4,250	722	4,972	8,499
4	12,000	1,560	13,560	12,000	4	4,250	722	4,972	4,250
5	12,000	780	12,780	-	5	4,250	722	4,972	-
6	0	0	-	-	6	0	0	-	-
7	0	0	-	-	7	0	0	-	-
8	0	0	-	-	8	0	0	-	-
9	0	0	-	-	9	0	0	-	-
10	0	0	-	-	10	0	0	-	-

CREATIVELAB.PRINTING

9.5 Proforma Cashflow Statement

CreativeLab.Printing																
PRO FORMA CASH FLOW STATEMENT																
MONTH	Pre-Operational	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL TR 1	YEAR 2	YEAR 3
CASH INFLOW																
Capital (Cash)	14,615													14,615		
Loan	60,000													60,000		
Cash Sales		28,800	28,800	28,800	28,800	28,800	28,800	28,800	28,800	28,800	28,800	28,800	28,800	345,600	380,160	437,184
Collection of Accounts Receivable			7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	79,200	94,320	108,108
TOTAL CASH INFLOW	74,615	28,800	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000	499,415	474,480	545,292
CASH OUTFLOW																
Administrative Expenditure																
Utilities		8,360	8,360	8,360	8,360	8,360	8,360	8,360	8,360	8,360	8,360	8,360	8,360	100,320	110,352	126,905
Remuneration		9,077	9,077	9,077	9,077	9,077	9,077	9,077	9,077	9,077	9,077	9,077	9,077	108,924	119,819	137,792
Rental		2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	33,600	36,960	42,504
Office Supplier		79	79	79	79	79	79	79	79	79	79	79	79	948	1,043	1,199
Marketing Expenditure																
Operational Expenditure																
Cash Purchase		3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	3,369	40,430	44,473	51,144
Payment of Account Payable			842	842	842	842	842	842	842	842	842	842	842	9,265	10,108	11,118
Carriage Inward & Duty																
Salaries, EPF & SOCSO																
Overhead		342	342	342	342	342	342	342	342	342	342	342	342	4,098	4,508	5,184
Other Expenditure																
Pre-Operational		573												573	631	725
Deposit (rent, utilities, etc.)	5,600													5,600		
Business Registration & Licenses	220													220		
Insurance & Road Tax for Motor Vehicle																
Other Pre-Operational Expenditure																
Fixed Assets																
Purchase of Fixed Assets - Land & Building														12,000		
Purchase of Fixed Assets - Others	12,000															
Hire-Purchase Down Payment	650													650		
Hire-Purchase Repayment:																
Principal		354	354	354	354	354	354	354	354	354	354	354	354	4,250	4,250	4,250
Interest		60	60	60	60	60	60	60	60	60	60	60	60	722	722	722
Loan Repayment:																
Principal		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	12,000	12,000
Interest		325	325	325	325	325	325	325	325	325	325	325	325	3,900	3,120	2,340
Tax Payable													0	0	0	0
TOTAL CASH OUTFLOW	18,470	26,340	26,609	26,609	26,609	26,609	26,609	26,609	26,609	26,609	26,609	26,609	26,609	337,504	347,985	395,884
CASH SURPLUS (DEFICIT)	56,145	2,460	9,391	9,391	9,391	9,391	9,391	9,391	9,391	9,391	9,391	9,391	9,391	161,912	126,495	149,408
BEGINNING CASH BALANCE	56,145	58,606	67,997	77,389	86,780	96,171	105,563	114,954	124,346	133,737	143,129	152,520	161,912	161,912	288,406	437,814
ENDING CASH BALANCE	56,145	58,606	67,997	77,389	86,780	96,171	105,563	114,954	124,346	133,737	143,129	152,520	161,912	161,912	288,406	437,814

9.6 Proforma Income Statement

CreativeLab.Printing			
PRO-FORMA PRODUCTION COST STATEMENT			
	Year 1	Year 2	Year 3
Raw Materials			
Opening Stock	0	2,527	2,780
Current Year Purchases	50,538	55,532	63,931
Ending Stock	2,527	2,780	3,197
Raw Materials Used	48,011	55,339	63,513
Carriage Inward			
	48,011	55,339	63,513
Salaries, EPF & SOCSO			
Factory Overhead			
Depreciation of Fixed assets (Operations)	3,984	3,984	3,984
Overhead	4,098	4,508	5,184
Total Factory Overhead	8,082	8,492	9,168
Production Cost	56,094	63,831	72,682

CreativeLab.Printing			
PRO-FORMA INCOME STATEMENT			
	Year 1	Year 2	Year 3
Sales	432,000	475,200	546,480
Less: Cost of Sales			
Opening Stock of Finished Goods			
Production Cost	56,094	63,831	72,682
Less: Ending Stock of Finished Goods	0	0	0
	56,094	63,831	72,682
Gross Profit	375,906	411,369	473,798
Less: Expenditure			
Administrative Expenditure	243,794	268,174	308,400
Marketing Expenditure			
Other Expenditure	573	631	725
Business Registration & Licences	220		
Insurance & Road Tax for Motor Vehicle			
Other Pre-Operations Expenditure			
Interest on Hire-Purchase	722	722	722
Interest on Loan	3,900	3,120	2,340
Depreciation of Fixed Assets	4,234	4,234	4,234
Total Expenditure	253,444	276,881	316,422
Net Profit Before Tax	122,462	134,488	157,377
Tax	0	0	0
Net Profit After Tax	122,462	134,488	157,377
Accumulated Net Profit	122,462	256,950	414,327

9.7 Proforma Balance Sheet

CreativeLab.Printing PRO-FORMA BALANCE SHEET			
	Year 1	Year 2	Year 3
ASSETS			
Non-Current Assets (Book Value)			
Land & Building			
Equipment	4,520	3,390	2,260
Furniture	3,456	2,592	1,728
Premises Renovation	8,000	6,000	4,000
Signboard	960	720	480
Machine	15,558	11,669	7,779
Tools	35	27	18
Furniture	344	258	172
Other Assets			
Deposit	5,600	5,600	5,600
	38,474	30,255	22,037
Current Assets			
Stock of Raw Materials	2,527	2,780	3,197
Stock of Finished Goods			
Accounts Receivable	7,200	7,920	9,108
Cash Balance	161,912	288,406	437,814
	171,639	299,106	450,119
TOTAL ASSETS	215,712	334,961	477,756
Owners' Equity			
Capital	21,809	21,809	21,809
Accumulated Profit	122,462	256,950	414,327
	144,272	278,759	436,136
Long-Term Liabilities			
Loan Balance	48,000	36,000	24,000
Hire-Purchase Balance	16,998	12,749	8,499
	64,998	48,749	32,499
Current Liabilities			
Accounts Payable	842	1,853	3,521
TOTAL EQUITY & LIABILITIES	210,112	329,361	472,156

9.8 Financial Ratio Analysis

CreativeLab.Printing FINANCIAL RATIO ANALYSIS			
	Year 1	Year 2	Year 3
LIQUIDITY			
Current Ratio	204	161	128
Quick Ratio (Acid Test)	201	160	127
EFFICIENCY			
Inventory Turnover	22	24	24
PROFITABILITY			
Gross Profit Margin	87.02%	86.57%	86.70%
Net Profit Margin	28.35%	28.30%	28.80%
Return on Assets	56.77%	40.15%	32.94%
Return on Equity	84.88%	48.25%	36.08%
SOLVENCY			
Debt to Equity	45.64%	18.15%	8.26%
Debt to Assets	30.52%	15.11%	7.54%
Time Interest Earned	30	42	66

9.8.1 Liquidity Ratios

9.8.1.1 Current Ratios

Calculation	Explanation	Graph								
$\text{current ratio} = \frac{\text{current assets}}{\text{current liabilities}}$ $\text{current ratio} = \frac{171639}{842}$ <p>Year 1 = 203.85 Year 2 = 161 Year 3 = 128</p>	<p>For every RM1 of current liabilities, the business had RM203.85 available to pay for the debt.</p>	<table border="1"> <caption>Current Ratios Data</caption> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>204</td> </tr> <tr> <td>2</td> <td>161</td> </tr> <tr> <td>3</td> <td>128</td> </tr> </tbody> </table>	Year	Ratio	1	204	2	161	3	128
Year	Ratio									
1	204									
2	161									
3	128									

9.8.1.2 Quick Ratios

Calculation	Explanation	Graph								
$\text{quick ratio} = \frac{\text{current assets} - \text{inventories}}{\text{current liabilities}}$ $\text{quick ratio} = \frac{171639 - 2527}{842}$ <p>Year 1 = 200.85 Year 2 = 160 Year 3 = 127</p>	<p>The business have enough liquid asset to pay its debt. Every RM1 of liabilities the business have RM200.85.</p>	<p>The graph shows the Quick Ratio over three years. The y-axis is labeled 'Ratio' and ranges from 0 to 250 in increments of 50. The x-axis is labeled 'Year' and ranges from 1 to 3. The data points are: Year 1: 200.85, Year 2: 160, Year 3: 127. The line shows a steady decline over the period.</p> <table border="1"> <caption>Quick Ratios Data</caption> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>200.85</td> </tr> <tr> <td>2</td> <td>160</td> </tr> <tr> <td>3</td> <td>127</td> </tr> </tbody> </table>	Year	Ratio	1	200.85	2	160	3	127
Year	Ratio									
1	200.85									
2	160									
3	127									

9.8.2 Efficiency Ratios

9.8.2.1 Inventory Turnover Ratios

Calculation	Explanation	Graph								
$ITO = \frac{\text{cost of good sold}}{\text{average inventory}}$ $ITO = \frac{56094}{2527}$ <p>Year 1 = 22.2 times Year 2 = 24.1 times Year 3 = 24.6 times</p>	<p>The business turnover its inventory 22.2 times per year.</p>	<p>The graph shows the Inventory Turnover (ITO) over three years. The y-axis is labeled 'Times' and ranges from 21 to 25 in increments of 1. The x-axis is labeled 'Year' and ranges from 1 to 3. The data points are: Year 1: 22.2, Year 2: 24.1, Year 3: 24.6. The line shows an upward trend over the period.</p> <table border="1"> <caption>Inventory Turnover Data</caption> <thead> <tr> <th>Year</th> <th>Times</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>22.2</td> </tr> <tr> <td>2</td> <td>24.1</td> </tr> <tr> <td>3</td> <td>24.6</td> </tr> </tbody> </table>	Year	Times	1	22.2	2	24.1	3	24.6
Year	Times									
1	22.2									
2	24.1									
3	24.6									

9.8.3 Profitability Ratios

9.8.3.1 Gross Profit Margin

Calculation	Explanation	Graph								
$GPM = \frac{\text{gross profit}}{\text{net sales}} \times 100$ $GPM = \frac{375906}{432000} \times 100$ <p>Year 1 = 87% Year 2 = 86.6% Year 3 = 86.7%</p>	<p>Every RM1 generated in sales, the business has RM0.87 left over to cover basic operating costs and profit.</p>	<p>The graph shows a downward trend from Year 1 to Year 2, followed by a slight increase in Year 3. The y-axis ranges from 86.30% to 87.10% in 0.10% increments.</p> <table border="1"> <caption>Gross Profit Margin Data</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>87.10%</td> </tr> <tr> <td>2</td> <td>86.50%</td> </tr> <tr> <td>3</td> <td>86.70%</td> </tr> </tbody> </table>	Year	Percentage	1	87.10%	2	86.50%	3	86.70%
Year	Percentage									
1	87.10%									
2	86.50%									
3	86.70%									

9.8.3.2 Net Profit Margin

Calculation	Explanation	Graph								
$NPM = \frac{\text{profit after tax}}{\text{total sales}} \times 100$ $NPM = \frac{122462}{432000} \times 100$ <p>Year 1 = 28.35% Year 2 = 28.3% Year 3 = 28.8%</p>	<p>The business has RM0.2835 of net income for every RM1 of sales.</p>	<p>The graph shows a slight dip from Year 1 to Year 2, followed by a significant increase in Year 3. The y-axis ranges from 28.00% to 28.90% in 0.10% increments.</p> <table border="1"> <caption>Net Profit Margin Data</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>28.35%</td> </tr> <tr> <td>2</td> <td>28.30%</td> </tr> <tr> <td>3</td> <td>28.80%</td> </tr> </tbody> </table>	Year	Percentage	1	28.35%	2	28.30%	3	28.80%
Year	Percentage									
1	28.35%									
2	28.30%									
3	28.80%									

9.8.3.3 Return on Assets

Calculation	Explanation	Graph								
$ROA = \frac{\text{profit after tax}}{\text{total assets}} \times 100$ $ROA = \frac{122462}{215712} \times 100$ <p>Year 1 = 57% Year 2 = 40% Year 3 = 33%</p>	<p>Every RM1 that the business invested in asset produces RM0.57</p>	<p>The graph shows the Return on Assets (ROA) over three years. The y-axis is labeled 'Percent' and ranges from 0.00% to 60.00% in 10% increments. The x-axis is labeled 'Year' and has markers for 1, 2, and 3. A blue line with diamond markers connects the data points: (1, 57%), (2, 40%), and (3, 33%).</p> <table border="1"> <caption>Return on Assets Data</caption> <thead> <tr> <th>Year</th> <th>ROA (%)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>57%</td> </tr> <tr> <td>2</td> <td>40%</td> </tr> <tr> <td>3</td> <td>33%</td> </tr> </tbody> </table>	Year	ROA (%)	1	57%	2	40%	3	33%
Year	ROA (%)									
1	57%									
2	40%									
3	33%									

9.8.3.4 Return on Equity

Calculation	Explanation	Graph								
$ROE = \frac{\text{profit after tax}}{\text{total equity}} \times 100$ $ROE = \frac{122462}{144272} \times 100$ <p>Year 1 = 85% Year 2 = 48% Year 3 = 36%</p>	<p>Every RM1 in equity will earn RM0.85 of net income.</p>	<p>The graph shows the Return on Equity (ROE) over three years. The y-axis is labeled 'Percent' and ranges from 0.00% to 90.00% in 10% increments. The x-axis is labeled 'Year' and has markers for 1, 2, and 3. A blue line with diamond markers connects the data points: (1, 85%), (2, 48%), and (3, 36%).</p> <table border="1"> <caption>Return on Equity Data</caption> <thead> <tr> <th>Year</th> <th>ROE (%)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>85%</td> </tr> <tr> <td>2</td> <td>48%</td> </tr> <tr> <td>3</td> <td>36%</td> </tr> </tbody> </table>	Year	ROE (%)	1	85%	2	48%	3	36%
Year	ROE (%)									
1	85%									
2	48%									
3	36%									

9.8.4 Solvency Ratios

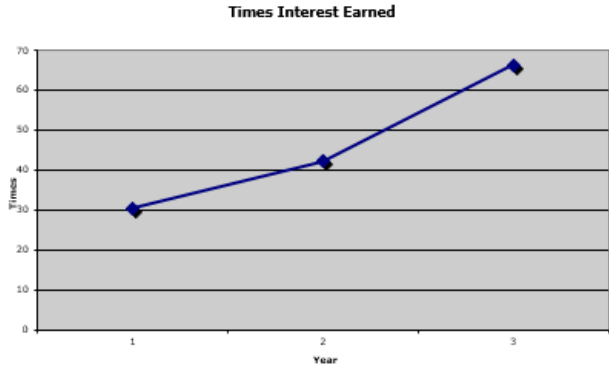
9.8.4.1 Debt to Equity

Calculation	Explanation	Graph								
$\frac{\text{dept to equity}}{\text{total liabilities}} = \frac{\text{total equity}}{\text{total equity}}$ $\text{dept to equity} = \frac{65840}{144272}$ <p>Year 1 = 0.46 Year 2 = 0.18 Year 3 = 0.08</p>	<p>A debt to equity ratio of 0.46 indicates that the company has RM0.46 in debt for every RM1 in equity.</p>	<p>The graph shows the debt-to-equity ratio as a percentage over three years. The y-axis is labeled 'Percent' and ranges from 0% to 50% in 5% increments. The x-axis is labeled 'Year' and has markers for 1, 2, and 3. A blue line with diamond markers connects the data points: (1, 45%), (2, 18%), and (3, 8%).</p> <table border="1"> <caption>Debts to Equity Data</caption> <thead> <tr> <th>Year</th> <th>Percent</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>45%</td> </tr> <tr> <td>2</td> <td>18%</td> </tr> <tr> <td>3</td> <td>8%</td> </tr> </tbody> </table>	Year	Percent	1	45%	2	18%	3	8%
Year	Percent									
1	45%									
2	18%									
3	8%									

9.8.4.2 Debt to Assets

Calculation	Explanation	Graph								
$\frac{\text{debt to assets}}{\text{total liabilities}} = \frac{\text{total assets}}{\text{total assets}}$ $\text{debt to assets} = \frac{65840}{215712}$ <p>Year 1 = 0.31 Year 2 = 0.15 Year 3 = 0.08</p>	<p>For every RM1 in assets, the business has RM0.31 in liabilities (Debt). The business owns more assets than liabilities and can meet its obligations by selling its assets if needed.</p>	<p>The graph shows the debt-to-assets ratio as a percentage over three years. The y-axis is labeled 'Percent' and ranges from 0% to 35% in 5% increments. The x-axis is labeled 'Year' and has markers for 1, 2, and 3. A blue line with diamond markers connects the data points: (1, 31%), (2, 15%), and (3, 8%).</p> <table border="1"> <caption>Debts to Assets Data</caption> <thead> <tr> <th>Year</th> <th>Percent</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>31%</td> </tr> <tr> <td>2</td> <td>15%</td> </tr> <tr> <td>3</td> <td>8%</td> </tr> </tbody> </table>	Year	Percent	1	31%	2	15%	3	8%
Year	Percent									
1	31%									
2	15%									
3	8%									

9.8.4.3 Time Interest Earned

Calculation	Explanation	Graph								
$TIE = \frac{\textit{profit before tax}}{\textit{interest expenses}}$ $TIE = \frac{122462}{4622}$ <p>Year 1 = 27 times Year 2 = 35 times Year 3 = 51 times</p>	<p>Interest expense of the business is 27 times covered by its net income before interest and tax.</p>	 <p>The graph, titled "Times Interest Earned", plots the TIE ratio over three years. The vertical axis (y-axis) is labeled "Times" and has a scale from 0 to 70 in increments of 10. The horizontal axis (x-axis) is labeled "Year" and has markers for 1, 2, and 3. A blue line with diamond markers connects the data points: (1, 27), (2, 35), and (3, 51). The data points are approximately: Year 1 at 27, Year 2 at 35, and Year 3 at 51.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Times Interest Earned</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>27</td> </tr> <tr> <td>2</td> <td>35</td> </tr> <tr> <td>3</td> <td>51</td> </tr> </tbody> </table>	Year	Times Interest Earned	1	27	2	35	3	51
Year	Times Interest Earned									
1	27									
2	35									
3	51									

Business Model Canvas

Key Partner - Suppliers	Key Activities - Printing - Sublimation - Custom design - Sewing - Consultation	Value proposition - Strategic place - Reasonable price - Customization - Good quality printing	Customer Relationship - Personal whatsapp - Progress update - Dedicated personal assistant	Customer Segment Geographic and demographic - Signboard
	Key Resources - Capital - Four manpowered - Shop - Machines		Channels - Instagram - Business card	
Cost Structure - Administration cost (shop rental, utilities) - Marketing cost (Business card, signboard, bunting) - Operation cost (Machines, raw materials, transportation, maintenance)		Revenue Streams - Sales of product : Printing and Sublimation		

CONCLUSION

In a conclusion, CreativeLab Printing is a business that provide printing and sublimation jersey services with a various of designs that we will provide. In order to grow our business to become a highly demand of our customers, we planned to open more branches in other states. We hope that this business will grow smoothly in the future. Many challenges we have faced and it is important for us to learn from the experiences.

We also hope that our hard work and dedication will help us to achieve our main vision and mission of becoming the most popular sublimation and printing services in Petaling Jaya by running our business with full of strategies. From the business plan, it is clear CreativeLab Printing gives a lot of benefits to the customers especially in terms of high quality with a reasonable price.

Opening CreativeLab Printing at Petaling Jaya allows us to produce the best sublimation and printing services to the customers. This business also give job opportunities to others who wants to work with us. Besides, this business is valuable to proceed because from the business, it can gain a lot of profits.

APPENDICES

Creative.Lab Printing
Sublimation and Printing

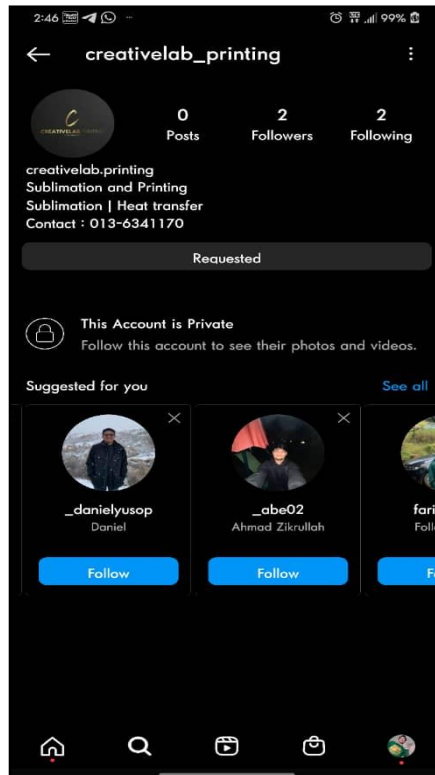
013-830 1975
019-977 2662

creativelab_printing

Jalan SS7/26, Kelana Jaya
SS7 Petaling Jaya, 47301,
Selangor.



Creative.Lab Printing
High Quality, Best Price



4. The business will begin

CREATIVELAB.PRINTING will begin its operation on 1st April 2022.

5. Partner's Capital Contributions

NAME	RM
LUQMAN HAIKAL BIN ZULHELMI	4,000
MUHAMMAD AZIZI BIN ABD AZIZ	3,500
MUHAMMAD IZZAT BIN LUKMAN	3,500
AHMAD SYAKIR BIN ABDUL RAHIM	3,455

6. Profit and Losses

The net profits and losses of the business will be divided based on the contribution of each partner

7. Partner's Salary

NAME	RM
LUQMAN HAIKAL BIN ZULHELMI	RM2,500
MUHAMMAD AZIZI BIN ABD AZIZ	RM1,800
MUHAMMAD IZZAT BIN LUKMAN	RM1,800
AHMAD SYAKIR BIN ABDUL RAHIM	RM1,800