

BUSINESS PLAN OUTLINE

COVER PAGE



DIPLOMA IN MECHANICAL ENGINEERING (EM110)

J4EM1105E

FUNDAMENTALS OF ENTREPRENUERSHIP

ENT 300



BreadBox Entrepriase

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

BreadBox is a new toast shop start-up located in Shah Alam. The menu will include a variety of exceptionally bread toast that are freshly made using locally sourced such as peanut from Selangor establishments. There is also a wide variety of different types of bread toast with meat. The shop will be located in a busy intersection of a highly trafficked area of Shah Alam . It will be surrounded by government office and residence, chain restaurants, and other businesses that are frequented by locals. The design of BreadBox will be comfortable and convenient in order to attract all residents of Shah Alam. The demographic will be residents of the community that come from all different backgrounds and income levels. It will be family-friendly, trendy, and offer a seating area that is able to accommodate multiple seating options. The product offer is toast and savory as well drink. Example toast kaya , Chicken Slices and Coffee . BreadBox will target all residents living in and around Shah Alam. It will appeal to students, families, retirees, and government employees. Because the food is moderately priced compared to other fast food establishments, all income levels will be able to enjoy the delicious offerings of BreadBox. The sales forecast for 1 month is RM43200.50. The total of the sales forecast for the first year is RM518,406. The total sales forecast will have increment every year. The second year is 10% from first year total sales and 15% increment for third year from second year total sales. BreadBox is owned by Partnership Agreement, Muhammad Hakim is the General Manager of the Breadbox and the task is To plan, implement and control overall management of the business. Then Muhammad Haziq is Administrative Manager and the task to make sure the entire worker get their right such as scheme and insurance, such as EPF and SOCSO and Preparing or updating employment records related to hiring, transferring, promoting and terminating. Hizairi Eimran is Marketing Manager and the task Promote the business, product or services and analysing and improving pricing and marketing strategies. Adib Farhan is Operational Manager and the task is controlling production-related operations involved in the creation of goods and services and make sure the operation process following the correct Standard Operational Procedures (SOP). Aiman Muqhriz is Financial Manager of the BreadBox and the task is manage the financial and account activities of the company.

INTRODUCTION

1. Introduction

1.1. Name of the business

Name of the business is BreadBox Entreprise. The name Breadbox is came from the way we serve the customer that is bread inside the box.

1.2. Nature of Business

BreadBox Entreprise is a toast shop and the main menu is toast fill with variety of delicious flavor such peanut , kaya and butter. BreadBox Entreprise is a Food and Beverages industry. BreadBox's vision is to move with people to drive profitable growth and become an even better by serving more customers delicious food each day around the world and BreadBox's mission is to become our customers favorite place and way to eat, drink and chill. BreadBox characteristic of the business is satisfaction of costurmerns through economic pricing, better quality product and quick service. The organization of BreadBox is made from 5 main manager with the head is General Manager and four others manager which is Adminstrative Manager , Marketing Manager , Operational Manager and Finacial Manager. The type of business BreadBox Entreprise is partnership agreement.

1.3. Industry Profile

Our industry profile is a food and beverage industry in Malaysia. FnB market size was 15.2 million dollar usd and expected to grow more than 9% during period 2021-2026. Due to high demand in Shah Alam, Selangor amount of food and beverage produce is getting bigger. Because of this, opening BreadBox is significant because we can compete with other competitors.

1.4. Location of the business

The address of our business location at No 2, Jalan Kristal J7/J, Seksyen 7, 40000 Shah Alam, Selangor. The benefit from this location is near to the main road , surrounded by residencial area , universities and government facities. Then , the location have good basic amenities such as water , electricity and communication lines.

1.5. Date of business commencement

Breadbox has registered in 17 Januari 2023 and been commencement in 1 April 2023.

1.6. Factor in selecting the proposed business

The following success factors will set BreadBox apart from the competition: Fresh made to order Bread Toast that are locally sourced from Selangor meat and vegetable establishments. The Bread are homemade and are the softest in town. Convenient location: Breadbox will be located in a highly-trafficked intersection that is easy to drive in and out of on any given day. Customers get will satisfaction.

1.7. Future prospects of the business

The long term focus of the BreadBox is to expand branch the through in Selangor and Malaysia. Other than that, BreadBox will ensure the business to make more profit and be increase anually. After that , BreadBox will increase variety of new products in the future to ensure the business growth through the time.

PURPOSE

2. Purpose of preparing the business plan

2.1. To evaluate the project viability and growth potential

Business plan is the written agreement that described of all the future phase as the guideline on how or what to do in order to achieve the goals of the firms also summarized the marketing, operational, financial and admin part objectives fo the near future. Other than that, it also provides the idea on how we can achieve the goals. Furthermore, it can help our firms stay in compete with the others business.

Every information in the company are important in order to helps the leader to make decision making in the future. The company will use the information to set up the plans on whether to set the target and make the best decision towards achieving the goals. The performance of the company will be measured with their sales, time frame, and strategic planning. With all the items the business plan can evaluate the unnecessary things and focus on the potentials planning to develop the business

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

The business plan shows about the financial speciality or the strength of the business in order to convince the investors when applying the loans. So, same goes to the financial institution. The business plan filled all the company's cash flow and provide the information about the assets, capitalization and projected financial performance. So, it helps to find the potential investor with the company's performance information and reduce the risk. Furthermore, the business plan plays a major role to gent the potential investor to get their fund in order to control their business activity.

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

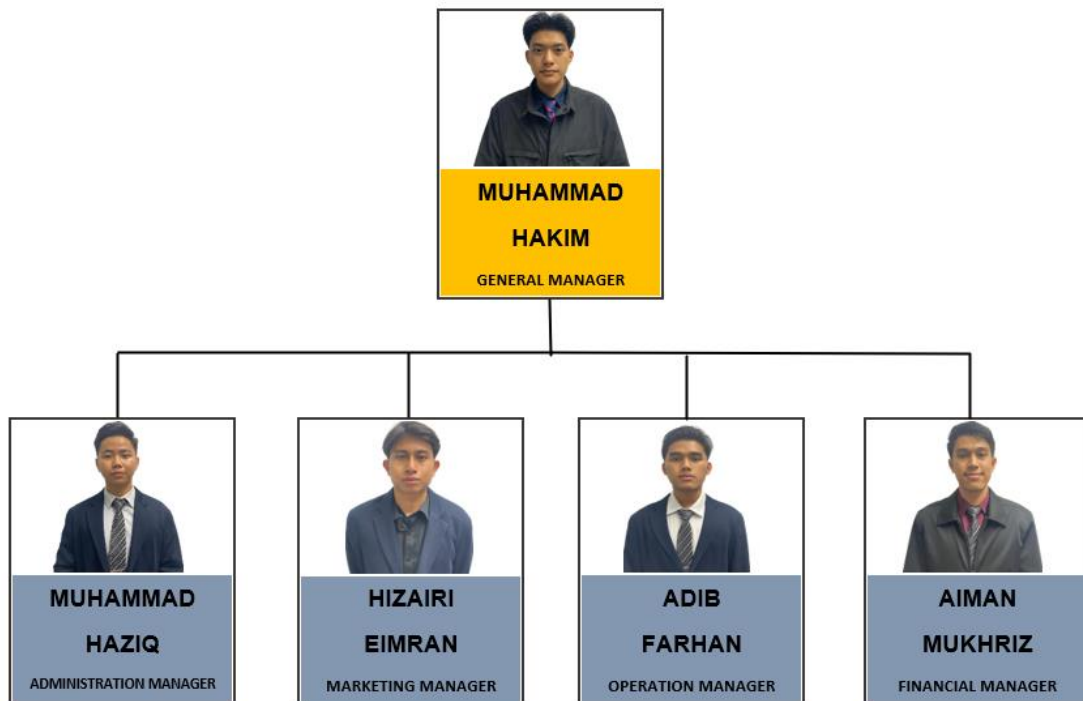
Business plan with complete information helps the organization to reach our long-term goals. It gives business direction, defines our objectives, maps out strategies to achieve our goals and helps us to manage possible bumps in the road. Having a business plan helps us to more focusing on our goals and the strategies to achieve them. A wise leader business can drive us towards the goals with more confident that business plan can provide day-to-day operation management. An organization that consistent focused on their goals have higher chances percentage to success in the future.

2.4. To allocate business resources effectively

The business plan helps the leaders of the organization to stay focused on the mission, vision and objective in order to achieve the goals in temporary time. This resource may be already available or from in the future activities. For instances, the organization needs to recruit new employee, increasing the spending on marketing and buying more products from another suppliers and equipment. By maximizing this, they can be sure that resources are enough to increase their activities.

BUSINESS BACKGROUND

3.2 Organizational Chart



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3.3 Logo and Motto

3.3.1 Logo



Logo description

Chef head : Symbolize of professional bread maker

Bread : Symbolize the signature menu

Colour : Brown because the idea is of brown colour to make more aesthetic

3.3.2 Motto

Take a break for a bread

The meaning from 'take a break' is to let people take a rest at our shop.

The meaning from 'for a bread' is to serve our customer with our signature dish which is bread.

MARKETING PLAN




6. Marketing Plan

6.1 Marketing objectives

BreadBox is a business that aims to give good experience through freshly made toast and drinks that will surely satisfy our customers and gain the best feedbacks from them. We also want customers to know our brand as an affordable yet has a good quality products. Shah Alam residents will surely love the toasts and drinks made by us and remember our brand and they will comeback for more.

6.2 Description of product

Our brand BreadBox sells a variety of toasts that can be enjoyed by all types of people.

Product	Characteristics	Description	Price
Peanut Toast 	<ul style="list-style-type: none"> • Use two pieces of homemade bread • Peanut spread from local supplier 	<ul style="list-style-type: none"> • Two pieces of toasted bread spread with peanut and put together 	RM5
Butter Toast 	<ul style="list-style-type: none"> • Use one piece of bread • Butter 	<ul style="list-style-type: none"> • Butter placed on top of the toasted 	RM5
Kaya Toast 	<ul style="list-style-type: none"> • Use two pieces of homemade bread • Kaya spread 	<ul style="list-style-type: none"> • Two pieces of toasted bread spread with kaya and put together 	RM5






<p>Chicken Slice Toast</p> 	<ul style="list-style-type: none"> • Use two pieces of white bread • Two chicken slices 	<ul style="list-style-type: none"> • Bread is toasted • Chicken slice is placed between the bread 	<p>RM12</p>
<p>Minced Beef Toast</p> 	<ul style="list-style-type: none"> • Use two pieces of white bread • Minced beef 	<ul style="list-style-type: none"> • Bread is toasted • Minced beef is placed between the bread 	<p>RM14</p>
<p>Iced Coffee</p> 	<ul style="list-style-type: none"> • Use premium coffee beans 	<ul style="list-style-type: none"> • Coffee brew • 	<p>RM6.50</p>
<p>Iced Tea</p> 	<ul style="list-style-type: none"> • Use BOH tea bag 	<ul style="list-style-type: none"> • Tea is stirred with milk 	<p>RM5</p>
<p>Iced Chocolate</p> 	<ul style="list-style-type: none"> • Use Hershey's chocolate powder 	<ul style="list-style-type: none"> • Chocolate is mixed with milk 	<p>RM8</p>

Table 6.1- List of menus

6.3 **Target Market**

6.3.1 **Geographic Segmentation**

We chose to do our business in Persiaran Setia Utama located at Shah Alam, Selangor. We chose this area because Shah Alam has a large population of 617,150 people living in the area. With this huge number of residents, it will give us a chance to attract people in Shah Alam to try and eat our product at BreadBox. When our product is more well-known, more people in Shah Alam will want to buy our product and eventually people outside of Shah Alam will also want a taste of it.

6.3.2 **Demographic Segmentation**

Breadbox's target customers are residents and the community of the area of Shah Alam. We expect that people aged 5 years and above will love to taste our product as this type of food is loved and well-known to all layers of society. Our product is also suitable for all ranges of income whether low, medium, or high level because the cheapest product in our brand is as low as RM5.

6.4.2 Total Market Size

Population In Shah Alam = 617,150



$$10\% \times 617,150 = 61,715$$

Total Market size= Market size x number of times people come to our shop a year x average competitor price.

$$= 61,715 \times 12 \times \left(\frac{13+6.50+9.50+6}{4} \right)$$

$$= \text{RM } 6,480,075 \text{ per year}$$

6.5 Competitors

Competitors	Strengths	Weaknesses
<p data-bbox="272 338 592 367">1. Bask Bear Coffee</p> 	<ul data-bbox="683 338 1002 981" style="list-style-type: none"> • Cafe concept • Variety of coffee and non-coffee drinks • Serves special drinks (Aren palm sugar) • Have made new limited time menus from collaborations (Collab with myburgerlab) 	<ul data-bbox="1082 338 1385 824" style="list-style-type: none"> • Not favorable to elderly customers • Cost disadvantages • Competitors can offer the same menu • Maintaining quality services
<p data-bbox="328 1122 536 1151">2. Toast Box</p> 	<ul data-bbox="683 1122 1002 1720" style="list-style-type: none"> • Established brand • A go to place for breakfast • Cheap toast • Heavy dishes (Nasi Lemak, Curry Chicken, Fried Egg) • Most of the branch located in KL (high population) 	<ul data-bbox="1082 1122 1385 1541" style="list-style-type: none"> • Many customers lead to longer waiting time • Lack of branches outside of KL • Self service system that is a bit messy


<p>3. Toast & Co</p> 	<ul style="list-style-type: none"> • Shop is comfy, neat, and simple environment • Has good toast filling • Toast was wrapped nicely so customer can eat and clean easily 	<ul style="list-style-type: none"> • Long waiting time • Hard to find the nearby parking spot • Does not have many branches
<p>4. Others</p>	<ul style="list-style-type: none"> • Portion is worth the price • Environment is good and relaxing • The drinks are tasty and refreshing 	<ul style="list-style-type: none"> • The filling can make the bread quite soggy • Service was not satisfying • Not many seats provided

Table 6.2- List of competitors

6.6 Market Share

Competitor	Before Entrance (%)	Amount (RM)
Bask Bear Coffee	30	1,944,022.5
Toast Box	25	1,620,018.75
Toast & Co	20	1,296,015
Toast Maker	15	972,011.25
Others	10	648,007.5
Total	100	6,480,075

Table 6.3- Market Share

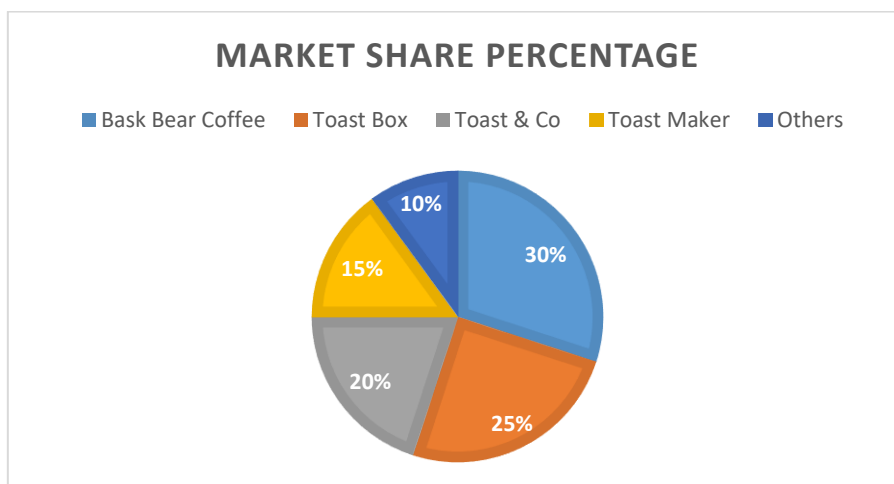


Figure 6.1- Pie chart of market share (Before Entrance)

6.6.2 Adjusted Market share after entry

Competitor	After Entrance (%)	Amount (RM)	Percentage of loss (%)
Bask Bear Coffee	28	1,814,421	2
Toast Box	23	1,490,417.25	2
Toast & Co	19	1,231,214.25	1
Toast Maker	13	8,42,409.75	2
Others	9	5,83,206.75	1
BreadBox	8	518,406	-
TOTAL	100	6,480,075	8

Table 6.4- Adjusted market share after entry

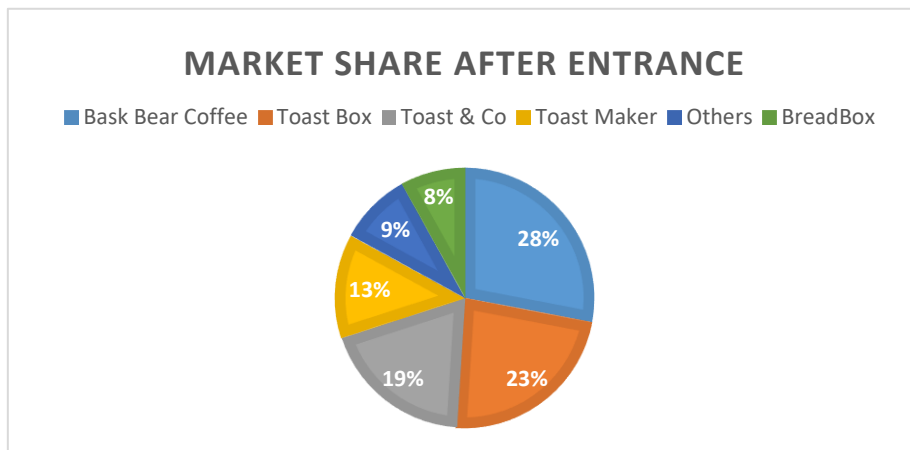


Figure 6.2- Market Share After Entrance

6.7 Sales Forecast

Month	Sales Forecast (RM)								
	Peanut Toast (RM5)	Kaya Toast (RM5)	Butter Toast (RM5)	Chicken Slice Toast (RM12)	Minced Beef Toast (RM14)	Iced Coffee (RM6.50)	Iced Tea (RM5)	Iced Chocolate (RM8)	Total (RM)
Jan	5,600	6,800	5,000	5,400	7,000	5,050.5	3,150	5,200	43200.5
Feb	5,600	6,800	5,000	5,400	7,000	5,050.5	3,150	5,200	43200.5
Mar	5,600	6,800	5,000	5,400	7,000	5,050.5	3,150	5,200	43200.5
Apr	5,600	6,800	5,000	5,400	7,000	5,050.5	3,150	5,200	43200.5
May	5,600	6,800	5,000	5,400	7,000	5,050.5	3,150	5,200	43200.5
Jun	5,600	6,800	5,000	5,400	7,000	5,050.5	3,150	5,200	43200.5
Jul	5,600	6,800	5,000	5,400	7,000	5,050.5	3,150	5,200	43200.5
Aug	5,600	6,800	5,000	5,400	7,000	5,050.5	3,150	5,200	43200.5
Sep	5,600	6,800	5,000	5,400	7,000	5,050.5	3,150	5,200	43200.5
Oct	5,600	6,800	5,000	5,400	7,000	5,050.5	3,150	5,200	43200.5
Nov	5,600	6,800	5,000	5,400	7,000	5,050.5	3,150	5,200	43200.5
Dec	5,600	6,800	5,000	5,400	7,000	5,050.5	3,150	5,200	43200.5
Year 1	67,200	81,600	60,000	64,800	84,000	60,606	37,800	62,400	518,406
Year 2 (10%)	73,920	89,760	66,000	71,280	92,400	66,666.6	41,580	68,640	570,246.6
Year 3 (15%)	85,008	103,224	75,900	81,972	106,260	76,666.59	47,817	78,936	655,783.59

Table 6.5- Sales forecast

6.7.2 Sales Forecast (Unit Forecast)

Month	Unit Forecast								
	Peanut Toast (RM5)	Kaya Toast (RM5)	Butter Toast (RM5)	Chicken Slice (RM12)	Minced Beef (RM14)	Iced Coffee (RM6.50)	Iced Tea (RM5)	Iced Chocolate (RM8)	Total (RM)
Jan	1,120	1,360	1,000	450	500	777	630	650	6,487
Feb	1,120	1,360	1,000	450	500	777	630	650	6,487
Mar	1,120	1,360	1,000	450	500	777	630	650	6,487
Apr	1,120	1,360	1,000	450	500	777	630	650	6,487
May	1,120	1,360	1,000	450	500	777	630	650	6,487
Jun	1,120	1,360	1,000	450	500	777	630	650	6,487
Jul	1,120	1,360	1,000	450	500	777	630	650	6,487
Aug	1,120	1,360	1,000	450	500	777	630	650	6,487
Sep	1,120	1,360	1,000	450	500	777	630	650	6,487
Oct	1,120	1,360	1,000	450	500	777	630	650	6,487
Nov	1,120	1,360	1,000	450	500	777	630	650	6,487
Dec	1,120	1,360	1,000	450	500	777	630	650	6,487
Year 1	13,440	16,320	12,000	5,400	6,000	9,324	7,560	7,800	77,844
Year 2 (10%)	14,784	17,952	13,200	5,940	6,600	10,256.4	8,316	8,580	85,628.4
Year 3 (15%)	17,001.6	20,644.8	15,180	6,831	7,590	11,794.86	9,563.4	9,867	98,472.66

Table 6.6- Unit Forecast

6.8 Marketing Strategy

6.8.1 Product

BreadBox serves homemade bread that is toasted then filled with spread that is chosen by our customers. The choices are kaya, butter, and peanut. BreadBox also serves chicken and beef slice toast for those who want a more energy to go about their day. For drinks, customers can choose iced tea to refresh their throat, iced coffee for those who want their caffeine, or iced chocolate for sweetness to make their day.

6.8.2 Price

Breadbox set the products' price based on competitive pricing. Our market survey of toast's price by our competitor was conducted before deciding our product's price. We found 4 main competitors for our product which is **Bask Bear Coffee, Toastbox, Toast & Co** and others. The average price for Bask Bear Coffee is RM13, while Toastbox is RM6.50, Toast & Co is RM 9.50 and others are RM6. Our average product price is RM 7.56 only. Our kaya, peanut, and butter toast cost RM5, the minced beef toast cost RM14 while the chicken slice is RM12. For the drinks, iced coffee is RM6.50, iced tea RM5, and iced chocolate is RM8.

6.8.3 Place

As for the location, BreadBox has chosen No 2, Jalan Kristal J7/J, Seksyen 7, 40000 Shah Alam, Selangor. The benefit from this location is the shop is near to the main road and surrounded by residential area, universities, and government facilities. It also has good basic amenities such as water, electricity, and communication lines. This will be a good place for customers to buy our toast.

6.8.4 Promotion (Promotion Mix)

Our brand has certain methods used to promote the shop and the products. We plan to reach the customer using online and offline sources. For online, we use social media to promote the product and for offline we use flyers, banners, signboard, and business card.

6.8.4.1 Business Card



Figure 6.3- Business Card

BreadBox provides a very simple design of business card. On the front it shows the logo of the brand while on the back it shows a company contact number, address, and website. The business card will be placed on our counter so that our customers can get the info of BreadBox through the business card.

6.8.4.2 Flyers

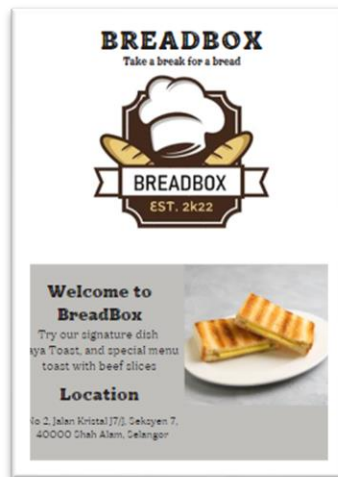


Figure 6.4 - Flyers

Our flyers distributed will show the logo, signature dish and location. It is to make customer interested in our shop. The flyers will be distributed to the residents at Seksyen 7 to make sure the customers know about our shop.

6.8.4.3 Banner



Figure 6.5- Banner

The banner will be placed on top of our shop. It has our shop's motto which is '**Take a break for a bread**'. This is to attract the passer-by to come to our shop and try our toasts.

6.8.4.4 Social Media (Instagram)

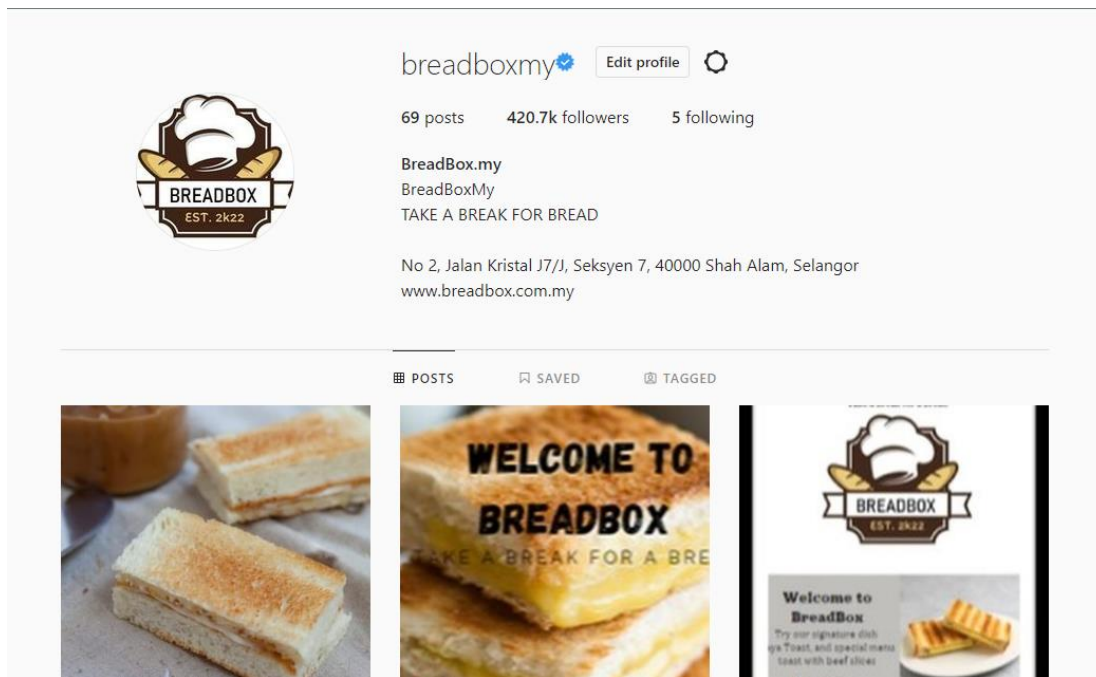


Figure 6.6- Instagram page

Our brand has made an Instagram page to promote our menu and upload any update about our shop and latest product. We use Instagram because it is one of the biggest social media platforms in the world and we can reach out to more audience through this app. All our activities and programs held will be informed via this app.

6.8.4.5 Signboard



Figure 6.7- Signboard

BreadBox uses signboard to be placed on top of the shop. This is to attract the people passing by so that they know about our business and might be interested to try it.

6.9 Organization chart



Hizairi Eimran Bin Khairul Lizam

Figure 6.8- Marketing Manager

6.10 Manpower planning

Position	No of Personnel
Marketing Manager	1

Table 6.7- Manpower planning

6.11 Schedule of Task and Responsibilities

Position	Task and Responsibilities
Marketing Manager	<ul style="list-style-type: none"> • To find potential market for companies • To promote the business' product to the public • Making survey on feedback from customers

Table 6.8- Schedule of task and responsibilities

6.12 Schedule of Remuneration

Position	No of Staff	Monthly Salary	EPF (RM)	SOCSSO (RM)	EIS(RM)	Total Amount (RM)
Marketing Manager	1	1,900.00	250.00	34.15	3.90	2,188.05

Table 6.9- Schedule of Remuneration

6.13 Marketing Budget

Item	Quantity	Fixed Assets	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset				
• Signboard	1	1300	-	-
Working Capital				
• Flyers	500	-	150.00	-
Other Expenses				
• Banner (4ft x 10ft)	1	-	-	85.00
• Business card	500	-	-	40.00
TOTAL(RM)		1300	150	135
		1575		

Table 6.10- Marketing budget

OPERATIONAL PLAN

6 Operational Plan

7.1 Component of Operating Systems

7.1.1 Business Input

The business input for BreadBoxbusiness is to ensure that all ingredients used in our products are of high quality, halal , and safe from contaminated. Hence, to ensure that all ingredients are in good condition and safe , BreadBox has get the best supplier to supply the raw materials for our product . It to make sure the quality of ingredients such as kaya jam, peanuts , butter and the meats. It is because all these ingredients are perishable and quickly stagnate after opening.

7.1.2 Transformation Process

The transformation process is to calculating the stock of goods to ensure that the quantity is sufficient for the batter measurement and storing ingredients such as kaya, peanuts jam, butter , chicken and meat . First of all , the white bread will be toast for 2 minutes. After that, toast will be prepare differently such as kaya , butter and peanut for toast bread , and for chicken and beef will start with toast with toppings such as lettuce , chili sauces and meat either chicken or beef. Then , The toast will be prepare in box because it is the trademark for breadbox. Then , The toast can be serve to the customers.

7.1.3 Output

BreadBox business has provided customers with variety of toast and beverages. For The toast, it has 3 types with different filling such as kaya , butter and peanut jam . For savory toast it has two types chicken and beef. The savory

meal contains lettuce , sauce and meats.For the beverages , it has three different beverages such as ice coffee , ice tea and ice chocolate.

7.1.4 Feedback

Customers can submit feedback via social media, such as Instagram, BreadBox business website, or they can tag us on Instagram to re-share their reviews. Feedback is vital in a business because it can help the business improve and it can boost the marketing since it is a voluntary review based on the consumers experience and opinions. Moreover, feedback can also assist BreadBox in better understanding the customers to improve and increase the variety of the pruct in the future.

7.1.5 External Environment

The external environment for this business is the competitors. Since this business is located in Shah Alam, it is a very strategic because it surrounded with office and residential. Toast Box, Bask Bear coffee and Toast n Co are some of the competitors. Despite the existing competition, the key to BreadBox business to success in attracting customers is providing high-quality products while meeting customer tastes. Moreover, Apam Balik Colorful stands out because it offers apam balik in a range of colours and flavours while still maintaining the legacy of apam balik and is sold at a reasonable price

7.2 Process Planning for Manufacturing

7.2.1 Symbol of Process Chart

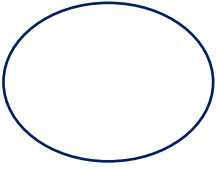
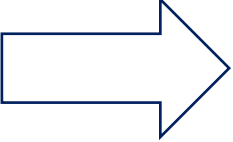

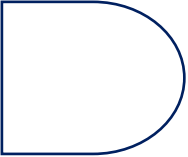
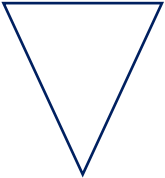
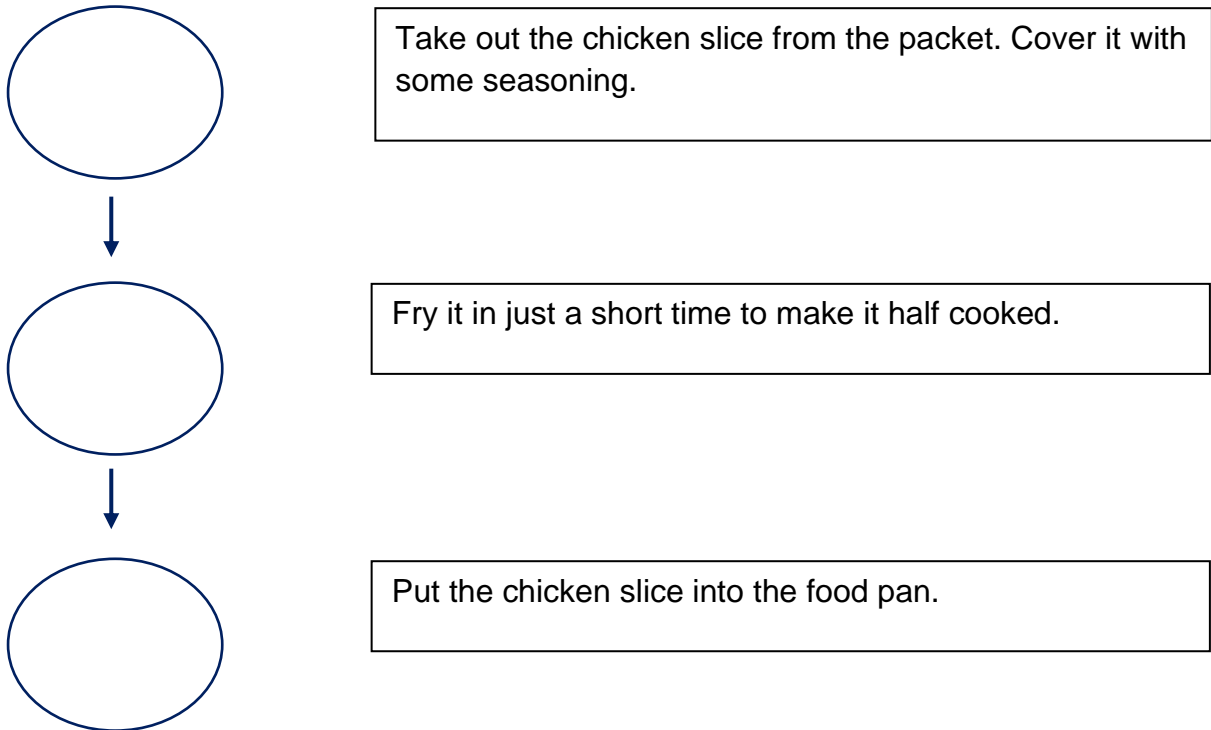
Symbol	Activity	Description
	Operation	Activity that modify or transform also give added to the value of input
	Transportation	Movement of material or goods from one place to another place
	Inspection	Activity that measure the standard or quality
	Delay	Process is delayed due to the waiting for the next process
	Storage	Finished products or goods are stored in the storage area or warehouse

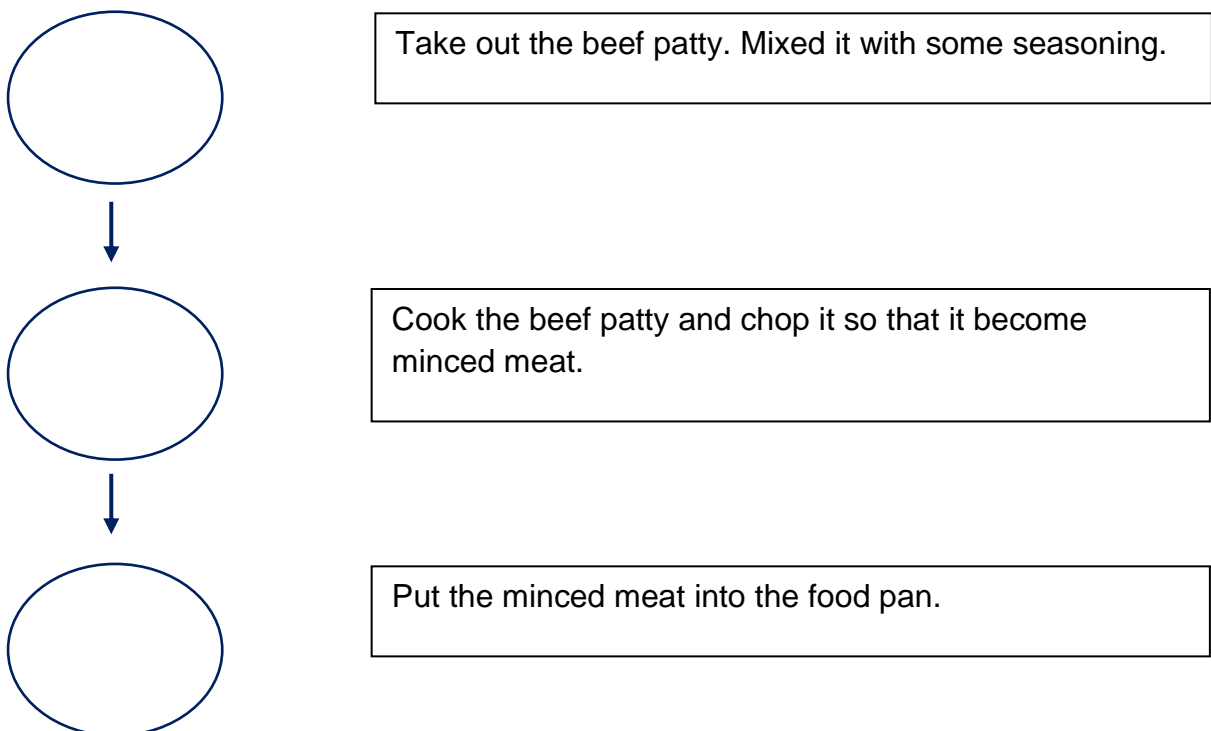
Table 7.1 Symbol of Process Chart

7.2.2 Process flow chart

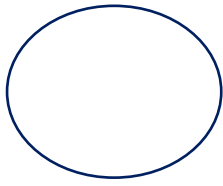
Pre-preparation Planning (Chicken Slice Toast)



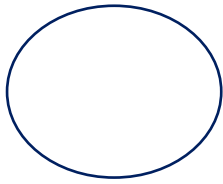
Pre-preparation Planning (Beef Mince Toast)



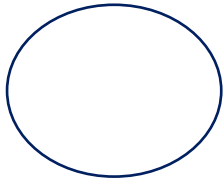
Pre-preparation Planning (Iced Coffee)



Add the coffee powder into the coffee machine and pour it in the mug. Soak the coffee until it has completely dissolved in the water for a few minutes.

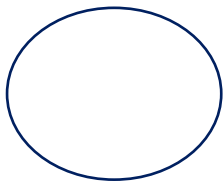


Pour the sugar into the concentrated coffee.

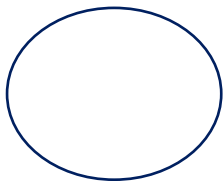


Mix the mixture until it dissolves completely.

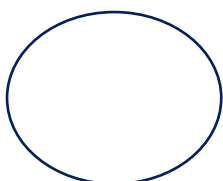
Pre-preparation Planning (Iced Tea)



Add the tea bag when the mug has been filled with boiling water. Soak the tea until it has completely dissolved in the water for a few minutes.

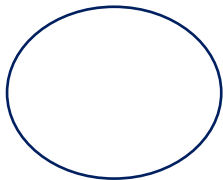
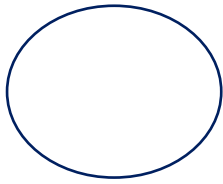
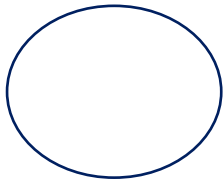


Pour the sugar into the concentrated tea.



Mix the mixture until it dissolves completely.

Pre-preparation Planning (Iced Chocolate)

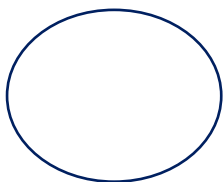


Add half of the mug with hot water. Dissolve the chocolate powder into the mug and also stir the mixture until fully dissolve.

Pour the milk into the coordinated chocolate.

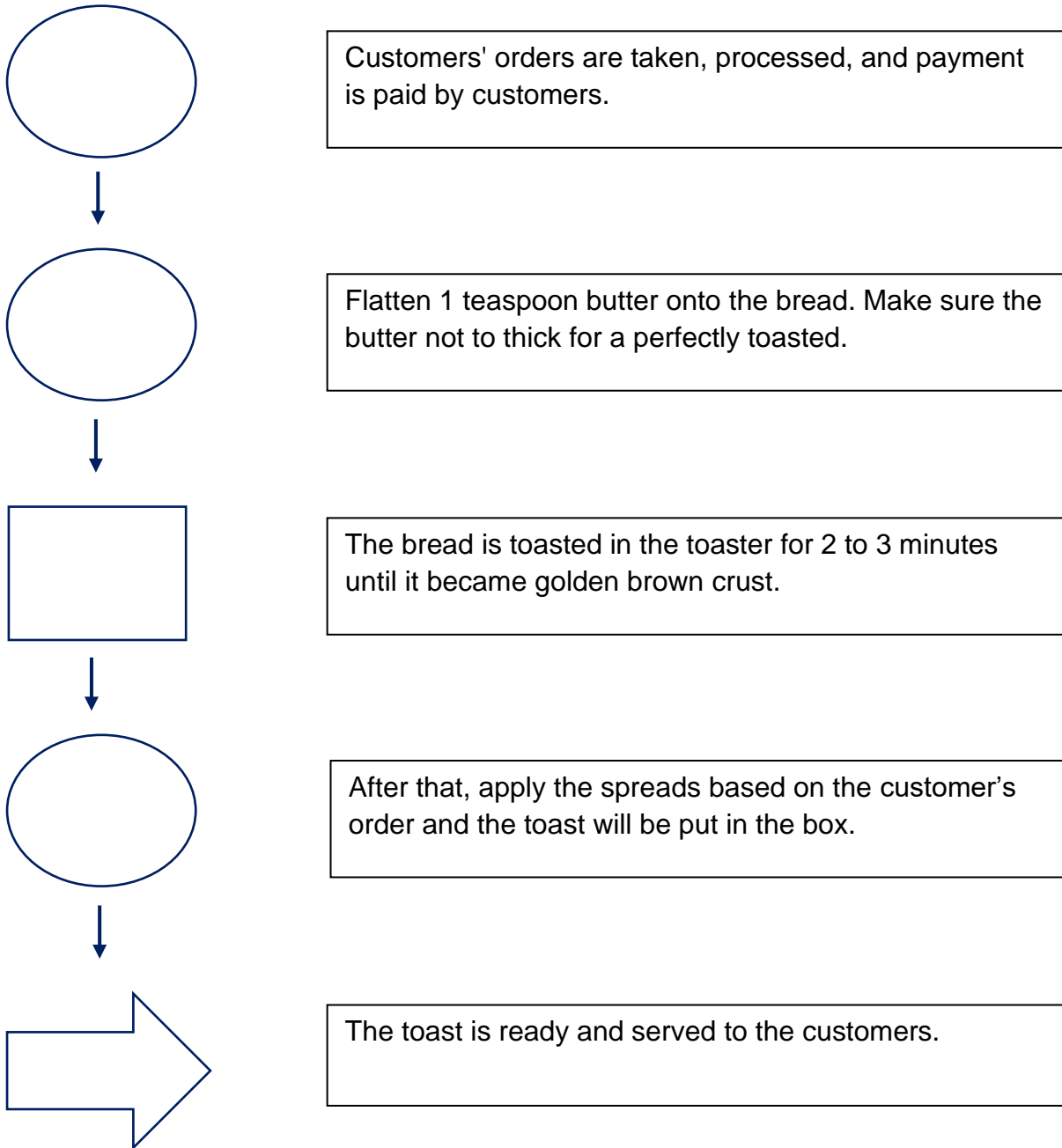
Put the ice and decorate the topping with chocolate syrup.

Pre-preparation (Packaging)



Design our box packaging with our own shop logo on it.

Process Planning (Toast)



7.3 Operations Layout

7.3.1 Layout based on the product

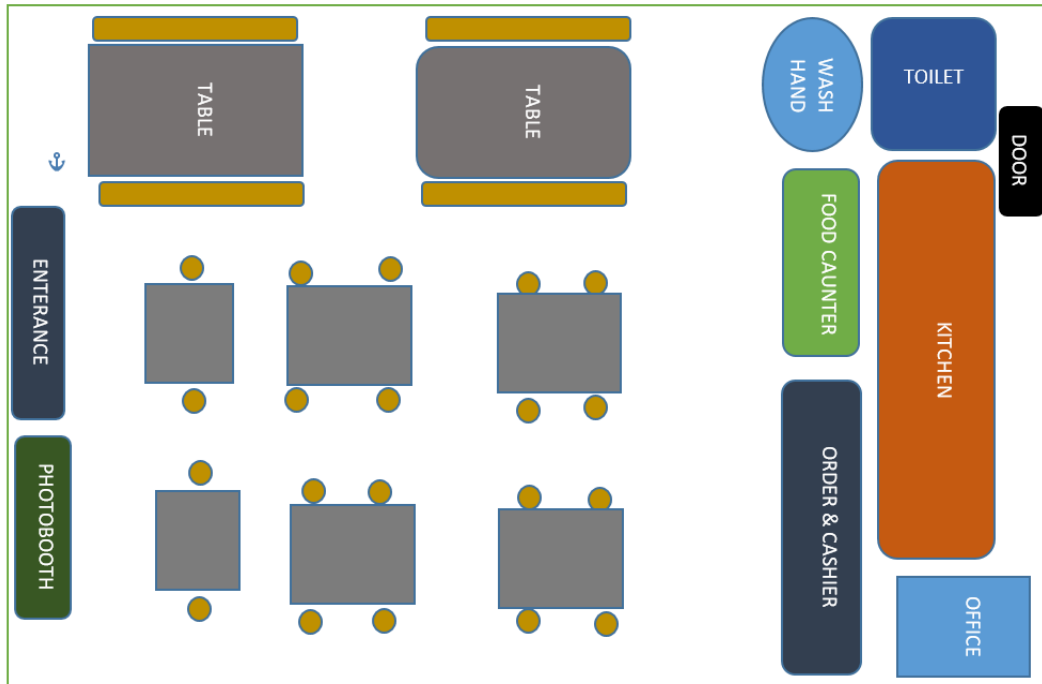


Figure7.7.3

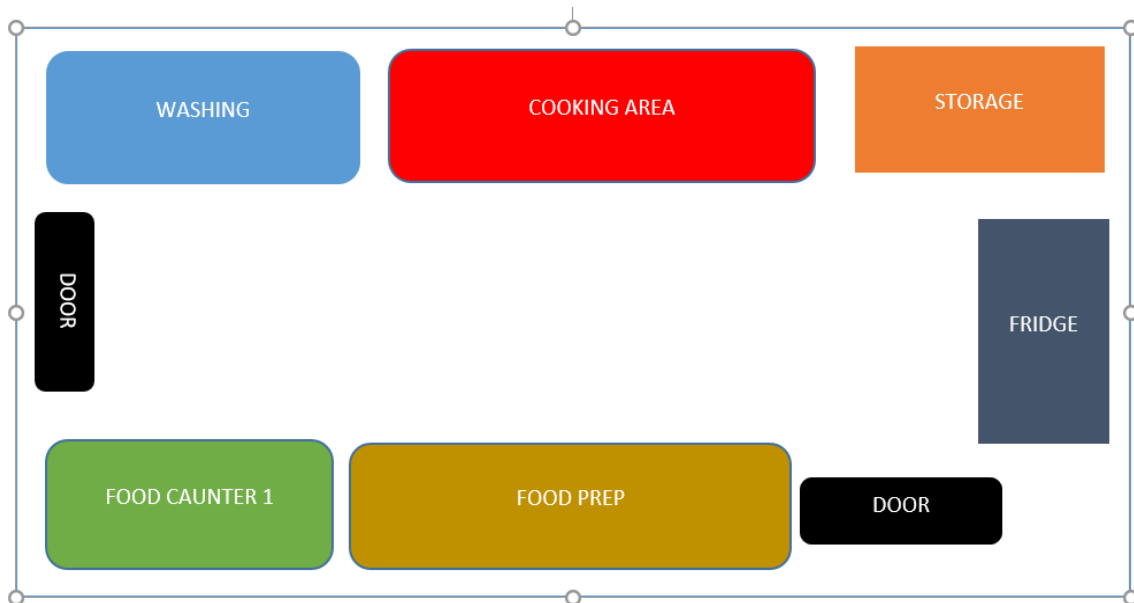


Figure 7.7.4

7.4 Production Planning

7.4.1 Sales forecast per month

Product	Average Sales Forecast Per Month	Sales Price	Number of Output Per month
Kaya Toast	5600	5	1120
Peanut Toast	6800	5	1360
Butter Toast	5000	5	1000
Chicken Slices Toast	5400	12	450
Beef Slices Toast	7000	14	500
Ice Coffee	5050.5	6.5	777
Ice Tea	3150	5	630
Ice Chocolate	5200	8	650
TOTAL	43200.5		6487

Table 7.2 Sales Forecast Per Month

7.4.2 Number of output per day

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 Output Per Month	Number Working Days per Month	Number of Output per Day
Kaya Toast	1120	24	47
Peanut Toast	1360	24	57
Butter Toast	1000	24	42
Chicken Slices Toast	450	24	19
Beef Slices Toast	500	24	21
Ice Coffee	777	24	32
Ice Tea	630	24	26
Ice Chocolate	650	24	27
TOTAL	6487		271

Table 7.3 Number of Output Per Day

7.4.3 Number of units per hour

Such as daily working hour = 14 hours

= No. of output per day / daily working hours



Product	Number of Output Per Day	Daily Working Hours Per Day	Number of Output per Hour
Kaya Toast	37	14	3
Peanut Toast	45	14	3
Butter Toast	33	14	2

Chicken Slices Toast	15	14	1
Beef Slices Toast	17	14	1
Ice Coffee	26	14	2
Ice Tea	21	14	1
Ice Chocolate	22	14	2
TOTAL	216		15

Table 7.4 Number of Units Per Hour

7.5 Material Planning

7.5.1 Material Requirement Planning

Product	Materials	Quantity
Peanut Toast 	Bread Peanut Butter	4 20g 10g
Butter Toast 	Bread Butter Sugar	4 20g 20g
Kaya Toast 	Bread Kaya Butter	4 20g 10g
Chicken Slice Toast 	Bread Chicken Slices Lettuce Chili Sauce Mayonnaise Butter Oil Seasoning Salt Onion	2 3 (120) 3(6g) 15g 15g 10g 28g 5g 5g 10g

<p>Beef Toast</p> 	<p>Bread</p> <p>Mince Beef</p> <p>Lettuce</p> <p>Chili Sauce</p> <p>Mayonnaise</p> <p>Oil</p> <p>Seasoning</p> <p>Salt</p> <p>Butter</p> <p>Onion</p>	<p>2</p> <p>60g</p> <p>3(6g)</p> <p>15g</p> <p>15g</p> <p>28g</p> <p>5g</p> <p>5g</p> <p>10g</p> <p>10g</p>
<p>Iced Coffee</p> 	<p>Coffee Beans</p> <p>Milk</p> <p>Caramel Syrup</p> <p>Water</p> <p>Ice</p>	<p>10g</p> <p>120ml</p> <p>20ml</p> <p>100ml</p> <p>160g</p>
<p>Milk Tea</p> 	<p>Tea Bag</p> <p>Milk</p> <p>Water</p> <p>Ice</p> <p>Sugar</p>	<p>1</p> <p>140ml</p> <p>100ml</p> <p>160g</p> <p>12g</p>
<p>Iced Chocolate</p> 	<p>Chocolate</p> <p>Milk</p> <p>Water</p> <p>Ice</p>	<p>20g</p> <p>100ml</p> <p>140ml</p> <p>160g</p>

Table 7.5 List of Raw Materials

7.5.2 Raw Material Required per Month (Bill of Material)

Ingredients	Quantity	Safety Stock	Total Material Requirement	Price/Unit	Total Price (RM)	Supplier
White Classic Bread	$((1120+1360+1000)4) + ((450+500)2) * 30g$ =474.6kg 1 Piece = 30g	474.6kg*5% =23.7kg	474.6+23.7 =500kg	RM65/10kg	3250	Swiss Bear White Bread
Peanut Spread	1120*20g =22.4kg	22.4kg*5% =11.1kg	22.4+11.1 =33.5kg 33.5/5 = 6.7 Must buy = 7	RM65.9/5kg	461.3	Golden Choices Marketing
Kaya	1360*20g =27.2kg	27.2kg*5% =1.4kg	27.2+1.4 =28.6kg 28.6/10 = 2.86 Must buy = 3	RM90/10kg	270	Fun Hut Cafe Suppliers
Butter	(1000*20g) + (3430*10g) =54.3kg	54.3kg*5% =2.7kg	54.3+2.7 =57	RM18/1kg	1026	Bake Woders
Chicken Slices	450*3 =1350	1350*5% =67.5kg	1350+67.5 =1417.5@1418	RM19.9/20 (20Pieces/0.8kg)	1410.91	Kanika Malaysia
Beef Mince	500*60g =30kg	30*5% =1.5kg	30+1.5 =31.5	RM22/0.8	866.3	Pasar Online Malaysia
Lettuce	950*6g =5.7kg	5.7*5% =0.3	5.7+0.3 =6	RM9.09/1kg	54.54	Fresh Veg Fruit
Mayonnaise	950*15g =14.25kg	14.25*5% =0.7	14.25+0.7 =14.95 14.95/1 =14.95 Must buy =15	RM6.80/1kg	102	GT Mart

Chilli Sauce	950*15g =14.25kg	14.25*5% =0.7	14.25+0.7 =14.95 14.95/1 = 14.95 Must buy =15	RM5.50/1kg	82.5	Chefchoice
Coffee Arabica Beans	777*10g =7.77kg	7.77*5% =0.3	7.77+0.3 =8.07	RM175.5/1kg	1416.30	Illy coffee
BOH Tea bag	630*1 =630	630*5% =31.5@32	630+32 =662 662/100= 6.62 Must buy =7	RM18/100	126	Bohtea
Chocolate Hershey's	650*20g =13kg	13*5% =0.7	13+0.7 =13.7 13.7/0.226 =60.62 Must buy =61	RM22/0.226kg	1342	Loco Stores
Milk	777*120g+ 630*140g+ 650*100g =246.4kg	246.4*5% =12.3	246.4+12.3 =257.7 Must buy = 258	RM6.3/1kg	1625.4	qqprimium
Caramel Syrup	777*20g =15.5kg	15.5*5% =0.8	15.5+0.8 =16.3 16.3/0.63 = 25.87 Must buy=26	RM16.5/0.63kg	429	JANNIE
Sugar	1000*20+630*12 =27.56	27.6*5% =1.4	27.6+1.4 =29	RM2.9/1kg	84.10	TT Vagie Fresh Mart

Oil	950*28g =26.6	26.6*5% =1.33	26.6+1.33 =28 28/5= 5.6 Must buy = 6	RM25.8/5kg	154.8	Chefchoice
Salt	950*5g =4.75kg	4.75*5% =0.24	4.75+0.24 =4.99 Must buy = 5	RM1/1kg	5	GT Mart
Onion	950*10 9.5kg	9.5*5% =0.48	9.5+0.48 =10	RM2.8/1kg	28	Fresh Veg Fruit
Black Pepper	950*5g =4.75kg	4.75*5% =0.24	4.75+0.24 =4.99 Must buy= 5	RM35/1kg	175	GT Mart
Total					12909.15	

Table 7.6 Bil of Raw Materials

7.6 Machine and Equipment Planning

7.6.1 Amount of machine & equipment required



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

Machine	Calculation
Toaster Machine (1300)	$\frac{409}{14 \times 60min} \times 2min$ =0.97 @ 1
Coffee Machine	$\frac{26}{14 \times 60min} \times 5min$ =0.15 @ 1
Freezer 80L (400)	$\frac{32}{24 \times 60min} \times 60min$ =1.333 @2

Stainles Steel Electric Griddle (600)	$\frac{32}{14 \times 60min} \times 4min$ $=0.15@ 1$
Microwave	$\frac{32}{14 \times 60min} \times 2min$ $=0.07 @1$
Ice Maker (1699)	$\frac{69}{14 \times 60min} \times 10min$ $= 0.82@ 1$
Exhaust Fan	$\frac{32}{14 \times 60min} \times 4min$ $=0.15@ 1$

Table 7.7 Amount of Machine and Equipment

7.6.2 List of machine & equipment

Machine	No of Machine	Price (RM)	Total(RM)
Toaster Machine 	1	1300	1300
Coffee Machine 	1	369.90	369.9
Freezer 80L	2	400	800













			
<p>Stainles Steel Electric Griddle</p>	1	600	600
	1	226	226
<p>Ice Maker</p> 	1	1699	1699
<p>Exhaust Fan</p> 	1	900	900

Table 7.8 list of Machines and Equipments

7.6.3 List of Kitchen tools

Kitchen tools	No of Kitchen tools	Price(RM)	Total
<p>Weight Scale</p> 	1	10.5	10.5

<p>Stainless Steel Food Pan</p> 	4	4	16
<p>Scissor</p> 	2	2.4	4.8
<p>Cutting Board</p> 	2	2.4	4.8
<p>Steel Mug</p> 	1	6.3	6.3
<p>Fork and spoon</p> 	1.2	10	12
<p>Knife</p> 	2	6.9	13.8
<p>Scraper</p> 	2	2.9	5.8







<p>Measuring Cup</p> 	2	4,5	9
<p>Spreader</p> 	3	6.9	20.7
<p>PC Food Pan</p> 	6	5	30
<p>Food Container</p> 	3	40	120
<p>Tong</p> 	4	15	60
<p>Spatula</p> 	2	12	24
<p>Total</p>			337.7

Table 7.9 List of Kitchen Tools

7.6.4 List of Furnitures anf Fittings




Furniture	No. of Furniture	Price (RM)	Total
Table 6 people (with bench) 	2	409	818
Table 4 people 	4	205	820
Table 2 people 	2	120	240
Chair 	22	40	880
Total			2758

Table 7.10 List of Furnitures and Fittings

7.6.5 List of machine supplier

Machine	Supplier
Toaster Machine	Berjaya 191-5,5th Floor, Wisma CKE, Jalan Lancang off Jalan Cheras, 56100 Kuala Lumpur, Malaysia.
Coffee Machine	Dessini Lot 2763, Jalan Industri 12, Kampung Baru Sungai Buloh, 40160 Shah Alam, Selangor
Freezer 80L	Panaelektrik H U17/H, 18, Jalan Aman Damai, Aman Putri, 40160 Shah Alam, Selangor
Stainles Steel Electric Griddle	MCE Marketing Jalan Sigma U6/14, 40150 Shah Alam, Selangor
Microwave	Tan Electrical Store 28&30, Jalan Perwira 1, Taman Ungku Tun Aminah, 81300 Skudai, Johor
Ice Maker	Kok Cool Refrigerator Works 108, Jalan Damai Raya 2, Alam Damai, Cheras, 56000 Kuala Lumpur, Malaysia.

Table 7.11 List of Machine Supplier

7.6.6 Machine and Equipment (rental or purchase)

Item	Quantity	Own	Rent	Buy	Price/unit (RM)	Total Cost (RM)
Toaster Machine	1			/	1300	1300
Coffee Machine	1			/	369.90	369.9
Freezer 80L	2			/	400	800
Stainles Steel Electric Griddle	1			/	600	600
Microwave	1			/	226	226
Ice Maker	1			/	1699	1699
Exhaust Kitchen	1			/	900	900
TOTAL						5894.9

Table 7.12 Machine and Equipment (rental or purchase)

7.7 Manpower Planning

7.7.1 Organization Chart for Operation Department



Adib Farhan Bin Badrol Isa

Figure 7.7.1 Organizational Chart (Head of Department + workers)

7.7.2 List of Operation Personnel

Position	No of personel
Operating Manager /Cook	1
TOTAL	1

Table 7.13 List of Operation Personal

7.7.3 Schedule of task and responsibilities

Position	Task and Responsibilities
Operations Manager /Cook	<ul style="list-style-type: none"> • Supervise the employees. • Encouraging and motivating staff to give their best effort through initiatives for rewards and encouragement. • Controlling production-related operations involved in the creation of goods and services. • Finding solutions to possible issues and places of friction in order to increase productivity and revenue. • Make sure the operation process following the correct Standard Operational Procedures (SOP).

Table 7.14 Schedule of Task and Responsibilities




7.7.4 Schedule of remuneration





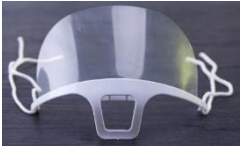

Position	No .	Monthly Salary (RM)	EPF Contribution (RM)	SOCSSO (RM)	EIS (RM)	Amount (RM)
Operation manager	1	1700	224	30.65	3.5	1958.15
TOTAL						1958.15

Table 7.15 Schedule of Remuneration

7.8 Overhead requirement

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

Overheads	Quantity	Price Per Unit (RM)	Monthly Cost (RM)
 Paper Roll	10	1.3	13
 Plastic Glove (100Pcs)	2	17	34
 Dishwasher Gel	1	23.5	23.5
Disposal Garbage Bag (10pcs) (Size L)	1	7	7




			
<p>Cleaning Sponge</p> 	8	0.94	7.5
<p>Kitchen Cleaner</p> 	1	6.13	6.13
<p>Floor Cleaner</p> 	1	7.57	7.57
<p>Tissue</p> 	1	15.90	15.90
<p>Food mask</p> 	5	0.60	3
<p>Baking Paper</p> 	<p>(Bread=0.1m) 4430*0.1=443m</p>	<p>(10m= RM10) RM500</p>	500

Total			617.6
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Table7.16 Operations Overhead

No	Types of Overhead	Montly Cost (RM)
1.	Utilities	2200
2.	Transportation Cost	200
Total		2400

Table7.17 Other Overhead

Miscellaneous Expenses	Quantity	Price per unit (RM)	Montly (RM)
Dust Bin 	1	105	105
Broom 	1	6	6
Dustpan 	1	5	5
Mop	1	10	10



			
Bucket Mop	1	28	28
			
Kitchen Towel	4	1	4
			
Apron	5	6	30
			
Total			188

Table7.18 Miscellaneous Expenses

Types of Packaging Cost	Quantity	Price per unit (RM)	Montly Cost (RM)
Plastic cup 	2057/ 1000 =2.057 @ 3	3*150 (1000 = RM150)	450



Plastic Straw 	2057/100 =20.57 @ 21	21*0.95 (100Pcs=RM0.95)	19.95
Paper Bag 	4430/50 =88.6 @ 89	89*8.5 (50Pcs=RM8.5)	756.5
Paper Box 	4430/50 =88.6 @ 89	89*35 (50pcs=RM35)	3115
Napkin Tissue 	4430/100 =44.3 @ 45	45*10 (100Pcs =RM10)	450
Total			4791.45

Table7.19 Packaging Cost

7.9 Total Operations Cost

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

Total Operation Cost = RM 12 909.15 +RM1 958.15 +RM 5 597.05

= RM 20 464.35

7.10 Cost per unit

$$\text{Cost per unit} = \frac{\text{Total Operations Cost (RM)}}{\text{Total number of Output (Output per month)}}$$

$$\text{Cost per unit} = \frac{\text{RM20 464.35}}{\text{RM6 487}} = 3.2$$

7.11 Productivity Index (PI)

$$\text{Productivity Index} = \frac{\text{Total value of Output (Sales forecast per month)}}{\text{Total Value of input (Total Operation Cost)}}$$

$$\text{Productivity Index} = \frac{\text{RM43 200.5}}{\text{RM20 464.35}}$$

$$= 2.1$$

7.12 Location Plan

Bread box is open at conner shop lot at Shah Alam city near by of many resident and Shah Alam also is capital of Selangor. Price of land or rentals are affordable for city place. Other than that, the shop is near by raw materials and supliers. In Shah alam, we easy to find transpotation for receiv the raw material.

7.13 Business and operation hours

Business hour = 14 hours per day (8.00 a.m until 10.00 p.m)

Operating hour = 16 hours per day (7.00 a.m until 11.00 p.m)

Working days = 6 days per week (Monday – Saturday)

7.14 License, permits and regulations required (Refer text book and choose relevant with your business)

Type of license	Fees	Logo
Typoid Injection Certificate	RM 80 per person (3 years)	 Kementerian Kesihatan Malaysia
Lesen Halal	RM800(2 Years)	

Table7.20 Type of license

7.15 Operations Budget

Item	Fixed Assets	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset			
• Machine and Equipment	5894.9		
• Kitchen Tools	337.7		
• Furnitures and Fittings	2758		
Working Capital			
• Raw Materials		12909.15	
• Packaging		4791.45	
• Total Overheads		617.6	
• Other Overhead		2400	
Other Expenses			
• Typoid injection certificate			400 (3 years)
• Halal Lecense			800
• Deposite Utilities			500
• Miscellaneous Expenses			188
TOTAL	8 990.6	20 718.2	1888

Table7.21 Operations Budget

7.16 Implementation Schedule

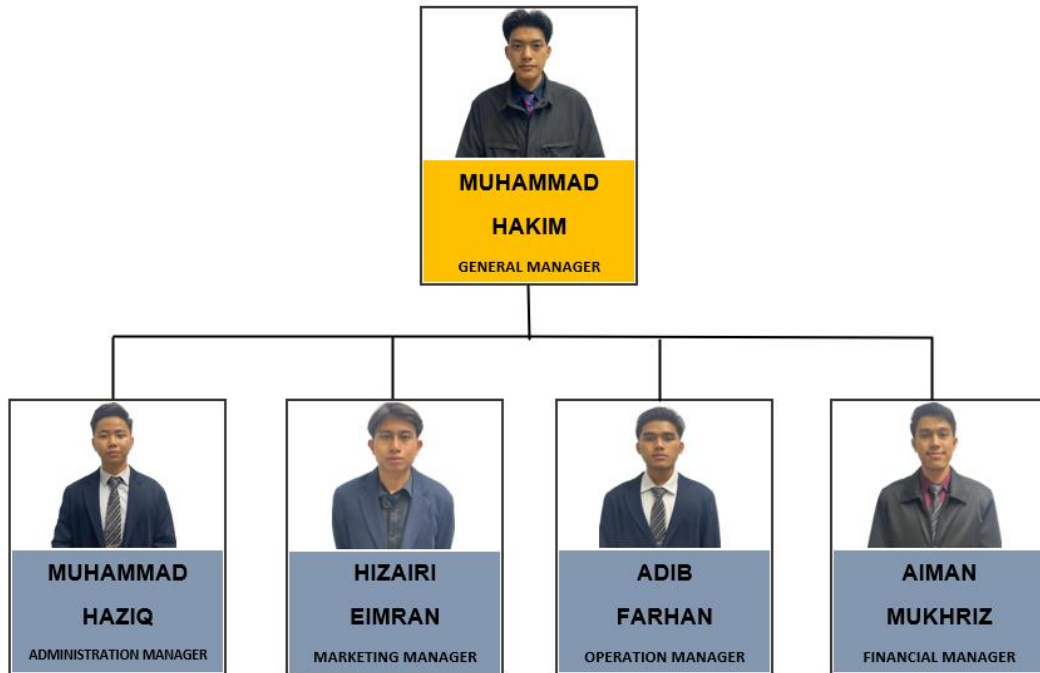
Activies	Dateline	Duration
Plan for business <ul style="list-style-type: none"> • Location for business • Make survey for machine and raw material suppliers • Discuss the deposit and angreement for the business 	2 September 2022 - 2 November 2022	2 Months
Application for permit and license	1 January 2022 – 31 January 2022	1 Month
Make banner and flyer bookings from the suppliers	4 December 2022 – 11 December 2022	1 Week
Installation of machine at business premise	12 December 2022 – 2 January 2023	3 Weeks
Make decoration at the premise and start advertise the business	3 January 2023 – 3 February 2023	1 Month

Table7.22 Implenmentation Schedule

ADMINISTRATION PLAN

8. Administration Plan

8.1 Organizational Chart for Administration and Finance Department



8.2 Manpower Planning

Table 8.2 List of Personnel

Position	No. Of Personnel
General Manager	1
Administrative Manager	1
Marketing Manager	1
Operation Manager	1
Financial Manager	1
TOTAL	5

8.3 Schedule of Task and Responsibilities

Table 8.3 Task and Responsibilities

MANAGER	TASK AND RESPONSIBILITIES
GENERAL MANAGER	<ul style="list-style-type: none"> ○ To plan, implement and control overall management of the business. ○ Design strategy and set goals for growth. ○ Responsible for the overall performance of the business. ○ Ensure employees work productively and develop professionally. ○ Provide solutions to issues and capable to have idea to plan in long term for the company.
ADMINISTRATION MANAGER	<ul style="list-style-type: none"> ○ Plan, coordinate and manage all administrative procedures and systems. ○ Provide coaching and guidance to ensure maximum efficiency. ○ Ensure the smooth and adequate flow of information within the company. ○ To make sure the entire worker get their right such as scheme and insurance, such as EPF and SOCSO. ○ Preparing or updating employment records related to hiring, transferring, promoting and terminating.
MARKETING MANAGER	<ul style="list-style-type: none"> ○ Promote the business, product or services. ○ Make sure the business is delivering the appropriate information to draw in new clients and hold onto existing ones. ○ analysing and improving pricing and marketing strategies. ○ Coordinating multiple channels of marketing strategies. ○ Updating the progress of marketing activities and reporting on the results of campaigns.
OPERATIONAL MANAGER	<ul style="list-style-type: none"> ○ Supervise the employees. ○ Encouraging and motivating staff to give their best effort through initiatives for rewards and encouragement. ○ Controlling production-related operations involved in the creation of goods and services. ○ Finding solutions to possible issues and places of friction in order to increase productivity and revenue.

	<ul style="list-style-type: none"> ○ Make sure the operation process following the correct Standard Operational Procedures (SOP).
FINANCIAL MANAGER	<ul style="list-style-type: none"> ○ Collecting and calculate all the company's financial statement. ○ Manage the financial and account activities of the company. ○ Determine the company budget and give suggestions to add income or reduce the cost. ○ Control the company's profit with controlling the cash outflow and inflow of the company. ○ Maintain the financial health of the company.

8.4 Schedule of Remuneration

Table 8.4 Schedule of Remuneration

POSITION	NO. OF STAFF	MONTHLY SALARY (RM)	EPF (RM)	SOCSSO (RM)	EIS (RM)	TOTAL AMOUNT (RM)
GENERAL MANAGER	1	2,100.00	276.00	37.65	4.30	2,417.95
ADMISTRATIVE MANAGER	1	2,000.00	263.00	35.85	4.10	2,302.95
MARKETING MANAGER	1	1,900.00	250.00	34.15	3.90	2,188.05
FINANCIAL MANAGER	1	1,800.00	237.00	32.35	3.70	2,073.05
OPERATIONAL MANAGER	1	1,700.00	224.00	30.65	3.50	1,958.15
TOTAL	5	9,500.00	1,250.00	170.65	19.50	10,940.15

8.5 Office Furniture, Fitting and Office Supplies

Table 8.5.1 List of Office Furnitures and Fittings

Type	Quantity	Price/Unit (RM)	Total (RM)
Office Chair	2	60.00	120.00
Desks	1	200.00	200.00
Air Conditioner (1HP)	1	800.00	800.00
		TOTAL	1,120.00

Table 8.5.2 List of Office Supplies

Type	Quantity	Price/Unit (RM)	Total (RM)
Stationary	1 set	10.00	10.00
A4 Paper	2 rims	10.00	20.00
Ink Printer	1 set	35.00	35.00
		TOTAL	65.00

Table 8.5.3 List of Office Equipment

Type	Quantity	Price/Unit (RM)	Total (RM)
Computer	1	1500.00	1500.00
Printer	1	600.00	600.00
		TOTAL	2,100.00

8.6 Miscellaneous Expenses

Table 8.6 List of Miscellaneous Expenses

Type	Quantity	Price/Unit (RM)	Total (RM)
Cleaning Set	1	15.00	15.00
Fire Extinguisher	2	80.00	160.00
Small Dustbin	1	15.00	15.00
First Aid Kit	1	80.00	80.00
Stationary	1	30.00	30.00
		TOTAL	300.00

8.7 Pre-operating Cost

Table 8.7 Pre-operating Cost

Type	Remark	Quantity	Total (RM)
Business Registration	Suruhanjaya Syarikat Malaysia	1	60.00
Composite License	Majlis Perbandaran Shah Alam	1	250.00
Safety Plan	Jabatan Bomba & Penyelamat	1	5.00
		TOTAL	315.00

8.8 Business Deposit

Table 8.8 Business Deposit

Type	Remark	Total (RM)
Building Rental	Deposit for 3 month	6000.00
RHB SME Account	Deposit for the business bank account	1500.00
Internet Deposit	Internet connection in the premise	200.00
	TOTAL	7700.00

8.9 Administration Budget

Table 8.9 Administration Budget

Item	Fixed Assets	Monthly Expenses (RM)	Other Expenses (RM)
Fixed Asset <ul style="list-style-type: none"> ○ Office Furnitures & Fittings ○ Office Equipment ○ Renovation 	1 120 2 100 20 000		
Working Capital <ul style="list-style-type: none"> ○ Salary, EPF, SOSCISO, EIS ○ Rental ○ Internet Bill 		10 941 2 000 80	
Other Expenses <ul style="list-style-type: none"> ○ Office Supply ○ Pre-Operating Costs ○ Deposit Cost ○ Miscellaneous Expenses 			65 315 7700 300
TOTAL	23,220	13,021	8,380

FINANCIAL PLAN

9 Financial Plan

9.1 Operating Budget

9.1.1 Administrative Department

ADMINISTRATIVE BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Land & Building	-			-
Office furniture & fittings	1,120			1,120
Renovation	20,000			20,000
Office Equipment	2,100			2,100
	-			-
Working Capital				
Salary, EPF, SOSCSO, EIS		10,941		10,941
Internet Bill		80		80
Rental		2,000		2,000
		-		-
		-		-
		-		-
		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			65	
Deposit (rent, utilities, etc.)			7,700	7,700
Business Registration & Licences			315	315
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			300	300
Total	23,220	13,021	8,380	44,556

Table 9.1: Administrative Budget

9.1.2 Marketing Department

MARKETING BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Signboard	1,300			1,300
	-			-
	-			-
	-			-
Working Capital				
Flyers		150		150
		-		-
		-		-
		-		-
		-		-
		-		-
		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			125	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
Total	1,300	150	125	1,450

Table 9.2: Marketing Budget

9.1.3 Operations Department

OPERATIONS BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
Fixed Assets				
Machine and Equipment	5894.9			5,895
Kitchen Tools	337.7			338
Furniture and Fittings	2758			2,758
				-
Working Capital				
Raw Materials & Packaging		17,701		17,701
Carriage Inward & Duty		-		-
Salaries, EPF & SOCSO		-		-
Overhead		618		618
Utilities		2,400		2,400
		-		-
		-		-
Pre-Operations & Other Expenditure				
Other Expenditure			-	
Deposit (rent, utilities, etc.)			500	500
Business Registration & Licences			1,200	1,200
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			188	188
Total	8,991	20,718	1,888	31,597

Table 9.3: Operations Budget

9.2 Project Implementation Cost and Sources of Finance

BreadBox						
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						
Office furniture & fittings		1,120			1,120	
Renovation		20,000	20,000			
Office Equipment		2,100			2,100	
Signboard		1,300			1,300	
Machine and Equipment		5,895	5,895			
Kitchen Tools		338			338	
Furniture and Fittings		2,758			2,758	
Working Capital						
2 months						
Administrative		26,042	26,042			
Marketing		300			300	
Operations		41,436	24,601		16,835	
Pre-Operations & Other Expenditure		10,393	3,461		6,932	
Contingencies						
10%		11,168	0		11,168	
TOTAL		122,850	80,000		42,851	

Table 9.4: Project Implementation Cost and Sources of Finance

9.3 Fixed Asset Depreciation Schedule

BreadBox							
DEPRECIATION SCHEDULES							
Fixed Asset				Fixed Asset			
Office furniture & fittings				Renovation			
Cost (RM)				Cost (RM)			
1,120				20,000			
Method				Method			
Straight Line				Straight Line			
Economic Life (yrs)				Economic Life (yrs)			
5				5			
Year	Annual Depreciation	Accumulated Depreciation	Book Value	Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	1,120		-	-	20,000
1	224	224	896	1	4,000	4,000	16,000
2	224	448	672	2	4,000	8,000	12,000
3	224	672	448	3	4,000	12,000	8,000
4	224	896	224	4	4,000	16,000	4,000
5	224	1,120	-	5	4,000	20,000	-
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	-

Fixed Asset		Furniture and Fittings	
Cost (RM)		2,758	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	2,758
1	552	552	2,206
2	552	1,103	1,655
3	552	1,655	1,103
4	552	2,206	552
5	552	2,758	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Signboard	
Cost (RM)		1,300	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	1,300
1	260	260	1,040
2	260	520	780
3	260	780	520
4	260	1,040	260
5	260	1,300	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Machine and Equipment	
Cost (RM)		5,895	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	5,895
1	1,179	1,179	4,716
2	1,179	2,358	3,537
3	1,179	3,537	2,358
4	1,179	4,716	1,179
5	1,179	5,895	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Fixed Asset		Kitchen Tools	
Cost (RM)		338	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	338
1	68	68	270
2	68	135	203
3	68	203	135
4	68	270	68
5	0	0	68
6	0	0	68
7	0	0	68
8	0	0	68
9	0	0	68
10	0	0	68

Fixed Asset		Furniture and Fittings	
Cost (RM)		2,758	
Method		Straight Line	
Economic Life (yrs)		5	
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	2,758
1	552	552	2,206
2	552	1,103	1,655
3	552	1,655	1,103
4	552	2,206	552
5	552	2,758	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

Table 9.5: Fixed Asset Depreciation Schedules

9.4 Loan and Hire Purchase Depreciation Schedule

BreadBox									
LOAN & HIRE-PURCHASE AMMORTISATION SCHEDULES									
LOAN REPAYMENT SCHEDULE					HIRE-PURCHASE REPAYMENT SCHEDULE				
Amount		80,000			Amount				
Interest Rate		5%			Interest Rate		5%		
Duration (yrs)		10			Duration (yrs)		5		
Method		Baki Tahunan							
Year	Principal	Interest	Total Payment	Principal Balance	Year	Principal	Interest	Total Payment	Principal Balance
	-	-		80,000		-	-		-
1	8,000	3,800	11,800	72,000	1	-	-	-	-
2	8,000	3,420	11,420	64,000	2	-	-	-	-
3	8,000	3,040	11,040	56,000	3	-	-	-	-
4	8,000	2,660	10,660	48,000	4	-	-	-	-
5	8,000	2,280	10,280	40,000	5	-	-	-	-
6	8,000	1,900	9,900	32,000	6	-	-	-	-
7	8,000	1,520	9,520	24,000	7	-	-	-	-
8	8,000	1,140	9,140	16,000	8	-	-	-	-
9	8,000	760	8,760	8,000	9	-	-	-	-
10	8,000	380	8,380	0	10	-	-	-	-

Table 9.6: Loan and Hire Purchase Depreciation Sch

9.5 Proforma Cashflow Statement

BreadBox CASH FLOW PRO FORMA STATEMENT																
MONTH	Pre-Operations	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL YR 1	YEAR 2	YEAR 3
CASH INFLOW																
Capital (Cash)	42,851													42,851		
Loan	80,000													80,000		
Cash Sales		43,201	43,201	43,201	43,201	43,201	43,201	43,201	43,201	43,201	43,201	43,201	43,201	518,406	570,247	655,784
Collection of Accounts Receivable																
TOTAL CASH INFLOW	122,850	43,201	43,201	43,201	43,201	43,201	43,201	43,201	43,201	43,201	43,201	43,201	43,201	641,256	570,247	655,784
CASH OUTFLOW																
Administrative Expenditure																
Salary, EPF, SOCSO, ES		10,941	10,941	10,941	10,941	10,941	10,941	10,941	10,941	10,941	10,941	10,941	10,941	131,292	144,421	166,084
Internet Bill		80	80	80	80	80	80	80	80	80	80	80	80	960	1,056	1,214
Rental		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000	26,400	30,360
Marketing Expenditure																
Flyers		150	150	150	150	150	150	150	150	150	150	150	150	1,800	1,980	2,277
Operations Expenditure																
Cash Purchase		8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	106,204	116,827	134,350
Payment of Account Payable			8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	8,850	97,353	106,204	116,827
Carriage Inward & Duty																
Salaries, EPF & SOCSO		618	618	618	618	618	618	618	618	618	618	618	618	7,411	8,152	9,375
Overhead		2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	28,800	31,680	36,432
Utilities																
Other Expenditure																
Pre-Operations																
Deposit (rent, utilities, etc.)	8,200													8,200		
Business Registration & Licences	1,515													1,515		
Insurance & Road Tax for Motor Vehicle																
Other Pre-Operations Expenditure	488													488		
Fixed Assets																
Purchase of Fixed Assets - Land & Building																
Purchase of Fixed Assets - Others	33,511													33,511		
Hire-Purchase Down Payment																
Hire-Purchase Repayment:																
Principal																
Interest																
Loan Repayment:																
Principal																
Principal		667	667	667	667	667	667	667	667	667	667	667	667	8,000	8,000	8,000
Interest		317	317	317	317	317	317	317	317	317	317	317	317	3,800	3,420	3,040
Tax Payable																
Tax Payable														0	0	0
TOTAL CASH OUTFLOW	43,714	26,212	34,873	34,873	34,873	34,873	34,873	34,873	34,873	34,873	34,873	34,873	34,873	453,524	448,349	508,200
CASH SURPLUS (DEFICIT)	79,137	16,988	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	8,328	187,733	121,898	147,584
BEGINNING CASH BALANCE		79,137	96,125	104,453	112,781	121,109	129,437	137,765	146,093	154,421	162,749	171,077	179,405		187,733	309,631
ENDING CASH BALANCE	79,137	96,125	104,453	112,781	121,109	129,437	137,765	146,093	154,421	162,749	171,077	179,405	187,733	187,733	309,631	457,214

Table 9.7: Cashflow Statement

9.6 Proforma Income Statement

BreadBox			
PRODUCTION COST PRO-FORMA STATEMENT			
	Year 1	Year 2	Year 3
Raw Materials			
Opening Stock	0	10,495	11,545
Current Year Purchases	212,412	233,653	268,701
Ending Stock	10,495	11,545	13,277
Raw Materials Used	201,917	232,604	266,969
Carriage Inward			
	201,917	232,604	266,969
Salaries, EPF & SOCSO			
Factory Overhead			
Depreciation of Fixed assets (Operations)	1,798	1,798	1,798
Overhead	7,411	8,152	9,375
Utilities	28,800	31,680	36,432
Total Factory Overhead	38,009	41,630	47,605
Production Cost	239,926	274,234	314,574

BreadBox			
PRO-FORMA INCOME STATEMENT			
	Year 1	Year 2	Year 3
Sales	518,406	570,247	655,784
Less: Cost of Sales			
Opening Stock of Finished Goods			
Production Cost	239,926	274,234	314,574
less: Ending Stock of Finished Goods	0	0	0
	239,926	274,234	314,574
Gross Profit	278,480	296,013	341,210
Less: Expenditure			
Administrative Expenditure	156,252	171,877	197,659
Marketing Expenditure	1,800	1,980	2,277
Other Expenditure	190	209	240
Business Registration & Licences	1,515		
Insurance & Road Tax for Motor Vehicle			
Other Pre-Operations Expenditure	488		
Interest on Hire-Purchase			
Interest on Loan	3,800	3,420	3,040
Depreciation of Fixed Assets	4,904	4,904	4,904
Total Expenditure	168,949	182,390	208,120
Net Profit Before Tax	109,531	113,622	133,089
Tax	0	0	0
Net Profit After Tax	109,531	113,622	133,089
Accumulated Net Profit	109,531	223,153	356,243

Table 9.8: Income Statement

9.7 Proforma Balance Sheet

BreadBox PRO-FORMA BALANCE SHEET			
	Year 1	Year 2	Year 3
ASSETS			
Fixed Assets (Book Value)			
Land & Building			
Office furniture & fittings	896	672	448
Renovation	16,000	12,000	8,000
Office Equipment	1,680	1,260	840
Signboard	1,040	780	520
Machine and Equipment	4,716	3,537	2,358
Kitchen Tools	270	203	135
Furniture and Fittings	2,206	1,655	1,103
	26,808	20,106	13,404
Current Assets			
Stock of Raw Materials	10,495	11,545	13,277
Stock of Finished Goods			
Accounts Receivable			
Cash Balance	187,733	309,631	457,214
	198,228	321,175	470,491
Other Assets			
Deposit	8,200	8,200	8,200
TOTAL ASSETS	233,236	349,482	492,095
Owners' Equity			
Capital	42,851	42,851	42,851
Accumulated Profit	109,531	223,153	356,243
	152,382	266,004	399,094
Long Term Liabilities			
Loan Balance	72,000	64,000	56,000
Hire-Purchase Balance			
	72,000	64,000	56,000
Current Liabilities			
Accounts Payable	8,850	19,473	36,997
TOTAL EQUITY & LIABILITIES	233,232	349,477	492,090

Table 9.9: Balance Sheet

9.8 Financial Ratio Analysis

9.8.1 Liquidity Ratios

9.8.1.1 Current Ratios

Calculation	Explanation	Graph								
<p>Current Ratio</p> $= \frac{\text{Current Asset}}{\text{Current Liabilities}}$ $\text{Current Ratio} = \frac{198,228}{8,850}$ <p>Year 1 = 22.4 Year 2 = 16.5 Year 3 = 12.7</p>	<p>For every RM1 of current liabilities, the business had RM22.40 available to pay for the debt</p>	<p>Current Ratio</p> <table border="1"> <caption>Current Ratio Data</caption> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>22.4</td> </tr> <tr> <td>2</td> <td>16.5</td> </tr> <tr> <td>3</td> <td>12.7</td> </tr> </tbody> </table>	Year	Ratio	1	22.4	2	16.5	3	12.7
Year	Ratio									
1	22.4									
2	16.5									
3	12.7									

Table 9.10 Current Ratios

9.8.1.2 Quick Ratios

Calculation	Explanation	Graph								
<p>Quick Ratio</p> $= \frac{\text{Current Asset} - \text{Inventories}}{\text{Current Liabilities}}$ $\text{Quick Ratio} = \frac{198,228 - 10,495}{8,850}$ <p>Year 1 = 21.2 Year 2 = 15.9 Year 3 = 12.4</p>	<p>The business have enough liquid asset to pay of its debt. Every RM1 of liabilities the business have RM21.20</p>	<p>Quick Ratio (Acid-Test)</p> <table border="1"> <caption>Quick Ratio (Acid-Test) Data</caption> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>21.2</td> </tr> <tr> <td>2</td> <td>15.9</td> </tr> <tr> <td>3</td> <td>12.4</td> </tr> </tbody> </table>	Year	Ratio	1	21.2	2	15.9	3	12.4
Year	Ratio									
1	21.2									
2	15.9									
3	12.4									

Table 9.11 Quick Ratios

9.8.2 Efficiency Ratios

9.8.2.1 Inventory Turnover Ratios

Calculation	Explanation	Graph								
<p>ITO = $\frac{\text{Cost of Goods Sold}}{\text{Average Inventory}}$</p> $\text{NPM} = \frac{239,926}{(0 + 10,495)/2}$ <p>Year 1 = 46 times Year 2 = 25 times Year 3 = 25 times</p>	<p>The business turnover its inventory 46 times per year</p>	<p>Inventory Turnover Ratio</p> <table border="1"> <caption>Inventory Turnover Ratio Data</caption> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>46</td> </tr> <tr> <td>2</td> <td>25</td> </tr> <tr> <td>3</td> <td>25</td> </tr> </tbody> </table>	Year	Ratio	1	46	2	25	3	25
Year	Ratio									
1	46									
2	25									
3	25									

Table 9.12 Inventory Turnover Ratios

9.8.3 Profitability Ratios

9.8.3.1 Gross Profit Margin

Calculation	Explanation	Graph
$GPM = \frac{\text{Gross Profit}}{\text{Net Sales}} \times 100$ $GPM = \frac{278,480}{518,406} \times 100$ Year 1 = 54% Year 2 = 52% Year 3 = 52%	Every RM1 generated in sales, the business has RM0.54 left over to cover basic operating cost and profit	<p>The graph shows a blue line representing the Gross Profit Margin over three years. The y-axis ranges from 51% to 54% in 1% increments. The data points are: Year 1 at 54%, Year 2 at 52%, and Year 3 at 52%.</p>

Table 9.13 Gross Profit Margin

9.8.3.2 Net Profit Margin

Calculation	Explanation	Graph
$NPM = \frac{\text{Profit After Tax}}{\text{Total Sales}} \times 100$ $NPM = \frac{109,531}{518,406} \times 100$ Year 1 = 21% Year 2 = 20% Year 3 = 20%	The business has RM0.21 of net income for every RM1 of sales	<p>The graph shows a red line representing the Return on Sales over three years. The y-axis ranges from 19% to 21% in 1% increments. The data points are: Year 1 at 21%, Year 2 at 20%, and Year 3 at 20%.</p>

Table 9.14 Net Profit Margin

9.8.3.3 Return on Assets

Calculation	Explanation	Graph
$ROA = \frac{\text{Profit After Tax}}{\text{Total Asset}} \times 100$ $ROA = \frac{109,234}{233,236} \times 100$ Year 1 = 47% Year 2 = 33% Year 3 = 27%	Every RM1 that the business invested in asset produces RM0.47	<p>The graph shows a red line representing the Return on Investment over three years. The y-axis ranges from 0% to 50% in 5% increments. The data points are: Year 1 at 47%, Year 2 at 33%, and Year 3 at 27%.</p>

Table 9.15 Return on Assets

9.8.3.4 Return on Equity

Calculation	Explanation	Graph								
$ROE = \frac{\text{Profit After Tax}}{\text{Total Equity}} \times 100$ $ROA = \frac{109,531}{152,382} \times 100$ <p>Year 1 = 72%</p> <p>Year 2 = 43%</p> <p>Year 3 = 33%</p>	<p>Every RM1 in equity will earn RM0.72 of net income</p>	<p>The graph shows the Return on Equity (ROE) percentage over three years. The y-axis ranges from 0% to 80% in 10% increments. The x-axis is labeled 'Year' with values 1, 2, and 3. A red line connects the data points: (1, 72%), (2, 43%), and (3, 33%).</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>72</td> </tr> <tr> <td>2</td> <td>43</td> </tr> <tr> <td>3</td> <td>33</td> </tr> </tbody> </table>	Year	ROE (%)	1	72	2	43	3	33
Year	ROE (%)									
1	72									
2	43									
3	33									

Table 9.16 Return on Equity

9.8.4 Solvency Ratios

9.8.4.1 Debt to Equity

Calculation	Explanation	Graph								
$\text{Debt to Equity} = \frac{\text{Total Liabilities}}{\text{Total Equity}}$ $\text{Debt to Equity} = \frac{80,850}{152,382}$ <p>Year 1 = 0.53</p> <p>Year 2 = 0.31</p> <p>Year 3 = 0.23</p>	<p>A debt to equity ratio of 0.5 shows that the company has RM0.53 in debt for every RM1 in equity</p>	<p>The graph shows the Debt to Equity Ratio over three years. The y-axis is labeled 'Ratio' and ranges from 0.0 to 0.6 in 0.1 increments. The x-axis is labeled 'Year' with values 1, 2, and 3. A red line connects the data points: (1, 0.53), (2, 0.31), and (3, 0.23).</p> <table border="1"> <caption>Debt to Equity Ratio Data</caption> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>0.53</td> </tr> <tr> <td>2</td> <td>0.31</td> </tr> <tr> <td>3</td> <td>0.23</td> </tr> </tbody> </table>	Year	Ratio	1	0.53	2	0.31	3	0.23
Year	Ratio									
1	0.53									
2	0.31									
3	0.23									

Table 9.17 Debt to Equity

9.8.4.2 Debt to Assets

Calculation	Explanation	Graph								
$\text{Debt to Asset} = \frac{\text{Total Liabilities}}{\text{Total Asset}}$ $\text{Debt to Asset} = \frac{80,850}{233,236}$ <p>Year 1 = 0.35</p> <p>Year 2 = 0.24</p> <p>Year 3 = 0.19</p>	<p>For every RM1 in asset the business has RM0.36 in liabilities. The business owns more asset than liabilities and can meet its obligations by selling its asset if needed</p>	<p>The graph shows the Debt to Asset ratio over three years. The y-axis ranges from 0.00 to 0.40 in 0.05 increments. The x-axis is labeled 'Year' with values 1, 2, and 3. A blue line connects the data points: (1, 0.35), (2, 0.24), and (3, 0.19).</p> <table border="1"> <caption>Debt to Asset Data</caption> <thead> <tr> <th>Year</th> <th>Ratio</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>0.35</td> </tr> <tr> <td>2</td> <td>0.24</td> </tr> <tr> <td>3</td> <td>0.19</td> </tr> </tbody> </table>	Year	Ratio	1	0.35	2	0.24	3	0.19
Year	Ratio									
1	0.35									
2	0.24									
3	0.19									

Table 9.18 Debt to Assets

9.8.4.3 Time Interest Earned

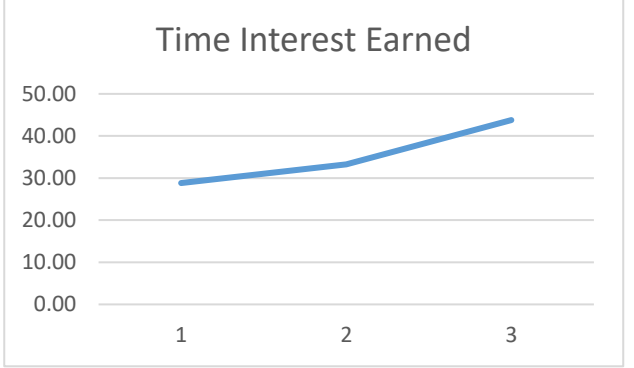
Calculation	Explanation	Graph								
$\text{TIE} = \frac{\text{EBIT}}{\text{Interest Expenses}}$ $\text{TIE} = \frac{109,531}{3,800}$ <p>Year 1 = 29 times Year 2 = 33 times Year 3 = 44 times</p> <p>*EBIT = Income Before Interest and Tax</p>	<p>Interest expense of the business are 29 times covered by its net income before interest and tax</p>	 <table border="1"> <caption>Time Interest Earned Data</caption> <thead> <tr> <th>Year</th> <th>Time Interest Earned</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>29</td> </tr> <tr> <td>2</td> <td>33</td> </tr> <tr> <td>3</td> <td>44</td> </tr> </tbody> </table>	Year	Time Interest Earned	1	29	2	33	3	44
Year	Time Interest Earned									
1	29									
2	33									
3	44									

Table 9.19 Time Interest Earned

CONCLUSION

CONCLUSION

In conclusion, BreadBox is a business that sells a variety of toast such as savory and fillings. In the future, to meet the growing demand of our customers, we plan to increase more variety of toast and we also want to expand the business by opening new branches. Our goal is to make a lot of profit in this business even though there are a lot of competitors in the area. We also hope that our hard work and dedication will help us achieve our vision of to become Malaysia number one toast shop and chill station and make a lot of profit. From the business plan, it clear BreadBox can benefits a lot of customers especially in terms of a great quality of food. Our customer around the area can easily access to our business as there are a lot of parking space available. Besides that, the toast offered is suitable to every age level and also for breakfast and hightea. BreadBox will open is the middle of residential of Shah Alam and office. Customer will easy to come to the shop and enjoy the toast while chilling for breakfast and hightea

APPENDICES

PARTNERSHIP AGREEMENT

4. Partner's Capital Contribution

NAME	RM
MUHAMMAD HAKIM BIN HISAM	8751
MUHAMMAD HAZIQ BIN MOHD ZAHIR	8750
HIZAIRI EIMRAN BIN KHAIRULNIZAM	8750
ADIB FARHAN BIN BADROL ISA	8750
AIMAN MUKHRIZ BIN USULLOUDIN	8750

5. Profit and losses

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

6. Partner's Salary

NAME	RM
MUHAMMAD HAKIM BIN HISAM	2 100
MUHAMMAD HAZIQ BIN MOHD ZAHIR	2 000
HIZAIRI EIMRAN BIN KHAIRULNIZAM	1 900
AIMAN MUKHRIZ BIN USULLOUDIN	1 800
ADIB FARHAN BIN BADROL ISA	1 700

7. Partnership Term

The Partnership shall be commenced on the 1st April 2023 and will continue its operation even the death of partners until it terminates in accordance with the terms of this agreement or until the partners come to consensus to dissolve the Partnership.

8. Labour Right

- i. Each partner is entitled to take 1 day off per week
- ii. All decision making and resolving deputies of this Partnership is using voting system method in order to achieve a mutual understanding and agreement

9. Commitment of Partners

All partners need to contribute their effort and time into the business equally. Partners need to be motivated during the operation hour of the business.

10. This agreement is valid 5 years from the date of this agreement.