



اُنِيسِيتِي تِكْنُولُوجِي مَارَا  
UNIVERSITI  
TEKNOLOGI  
MARA

**FACULTY OF CHEMICAL ENGINEERING**  
**DIPLOMA IN CHEMICAL ENGINEERING (EH110)**

**FUNDAMENTALS OF ENTREPRENEURSHIP**

**ENT 300**

**BUSINESS PLAN REPORT**

**COLD SCOOP**

**PREPARED FOR:**

**SITI HAJAR ANAZIAH MUHAMAD**

**PREPARED BY:**

**MAIZATUL HAMIRA BINTI MOHAMED 2020604224**

**MOHAMAD ALIF BIN ZULKIFLI 2020601148**

**MOHAMAD ARIF SYAZWAN BIN MOHD NASIR 2020494776**

**LETTER OF SUBMISSION**

# **ACKNOWLEDGEMENT**

## **ACKNOWLEDGEMENT**

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# **EXECUTIVE SUMMARY**

## EXECUTIVE SUMMARY

The Cold Scoop shop sells ice cream in the form of mini cups in a variety of different flavours. Our primary strategy and goal is to be recognised as one of the brands with the same high standards as other leading brands. With our sales service, we always strive for customer satisfaction. Because our company is a new entrant in the market, there will be many factors to consider to ensure that we can compete with other ice cream shops and meet the needs of customers, as there are many people involved in the business industry, including the food industry. Furthermore, we discovered that the price of ice cream sold nowadays is significantly higher than the market price. Customers are forced to spend more money in order to enjoy the dessert. As a result, we see this as an opportunity to seize in addition to helping meet the needs of customers, particularly children who want to enjoy ice cream at a reasonable price. Our company is led by five key employees: the general manager, the administrative manager, the marketing manager, the operations manager, and the financial manager. We all play an important role in this business, and we will work hard to ensure its success. According to our observations, we aim for a wide range of customers because our Cold Scoop is located in a surface area where there will be a higher opportunity and potential to get customers and attract them to get our desserts. Furthermore, our shop is strategically located near shopping centres and residential areas. We believe that the statement of the financial position of our company will enable us to meet our business objectives. We are confident that our quality sales and experience in the field of food sales will spread among customers. Our ice cream is made with fresh ingredients. We also use high-quality ingredients to ensure customer satisfaction, and we prioritise positive customer feedback on the sale of this ice cream. We hope that Cold Scoop will become a well-known shop in this and other areas, allowing us to provide better ice cream sales on occasion. We also believe that the demand for this ice cream will grow year after year. Finally, we are pleased to serve as a model for others interested in starting an ice cream business, particularly in the field of nutrition.



# **INTRODUCTION**

## **1. Introduction**

### *1.1. Name of the Business*

*Cold Scoop*

### *1.2. Nature of Business*

*Restaurants and Takeaways*

### *1.3. Location of the business*

*No 7, Jalan Kenari 21, Taman Scientex, Pasir Gudang*

### *1.4. Factor in selecting the proposed business*

- *Not many ice cream or other dessert restaurants in Taman Scientex for people to hangout or get dessert.*
- *The place is strategic because many people in the area are from various ages and have higher chances to gain a lot of customers.*

### *1.5. Future prospects of the business*

- *After one year, our shop will be the most frequently visited cold scoop shop.*
- *Ice Cream Scoop Classy plans to open another physio clinic branch in other states, such as Kota Bharu in Kelantan, in 2035, assuming that our financial situation is sufficient and stable throughout the year.*

# **PURPOSE**

**2. Purpose of preparing the business plan**

*2.1. To evaluate the project viability and growth potential*

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

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

*2.4. To allocate business resources effectively.*

*2.5. A chance for the entrepreneur to evaluate the company initiative objectively, practically, and critically.*

# **BUSINESS BACKGROUND**

### 3. Business Background

Table 3.1 Business Background

<b>Name of the Business</b>	Cold Scoop
<b>Business Address</b>	No 7, Jalan Kenari 21, Taman Scientex, Pasir Gudang
<b>Correspondence Address</b>	No 7, Jalan Kenari 21, Taman Scientex, Pasir Gudang
<b>Website</b>	Cold.Scoop
<b>E- mail</b>	coldscoop@gmail.com
<b>Telephone Number</b>	03-92435555
<b>Form of Business</b>	Partnership
<b>Main Activity</b>	Producing mini ice cream
<b>Date of Commencement</b>	10 <sup>th</sup> January 2023
<b>Date of Registration</b>	10 <sup>th</sup> December 2022
<b>Name of Bank</b>	Cold Scoop (Bank Islam)

#### 3.1 Vision and Mission

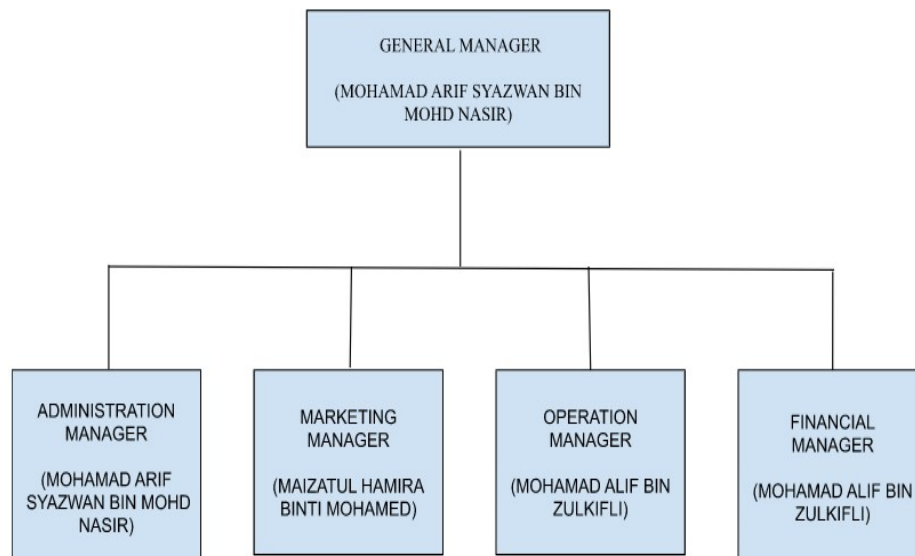
##### 3.1.1 Vision

To be the best ice cream brand that every person would reach out and provide premium quality ice cream

##### 3.1.2 Mission

We provide inexpensive ice cream to customer of all ages in variety of seasonal, non-seasonal and other flavours

#### 3.2 Organizational Chart



### 3.3 *Logo and Motto*

#### 3.3.1 Logo



Our shop is called “Cold Scoop Premium”. Every word in the name has a distinct meaning. The word "cold" refers to our main dessert that is served at cold temperature. Besides that, we choose the word "Scoop" because we serve our desserts with the concept of a scoop. Finally, "Premium" indicates that the raw materials used to make our desserts are branded and produced by ourselves. The colour on the logo is more purple because it matches the theme of our shop.

#### 3.3.2 Motto

“Eat it before it melts.” This motto suggests that the ice cream shop is a place where customers can find happiness and enjoyment in every cone of ice cream they purchase. It creates a positive and inviting image for the shop, and implies that the ice cream is high-quality and enjoyable.

# **PARTNERSHIPS BACKGROUND**



# **MARKETING PLAN**

## 6. Marketing Plan

### 6.1 Marketing Objectives

#### (i) New business

- Increase the visibility of our shop as much as possible by utilizing different marketing platforms to expand our customer base.
- To increase sales by 8 % by 2024
- Utilize proper delivery channel to make product reachable for customer

#### (ii) Existing business

- Continue to promote more creative and unusual flavours for the ice cream business
- Encourage customers to buy by being generous with ice cream sample
- Provide best ambiance for customer to enjoy free time

### 6.2 Description of products

Table 6.2.1 Product description

Product	Description
Features	<ul style="list-style-type: none"> <li>• various flavours to choose from                             <ol style="list-style-type: none"> <li>1. Vanilla</li> <li>2. Chocolate</li> <li>3. Strawberry</li> <li>4. Caramel</li> <li>5. Greentea</li> <li>6. Mint</li> </ol> </li> <li>• no added preservatives, colour</li> <li>• exclusive taste</li> </ul>
Materials	<ul style="list-style-type: none"> <li>• Sugar</li> <li>• Milk powder and flavour</li> <li>• Palm oil fat</li> <li>• Syrup</li> <li>• Cream</li> <li>• Food colouring</li> <li>• Jelly topping</li> <li>• Roasted peanut</li> </ul>
Benefits	<ul style="list-style-type: none"> <li>• customer can enjoy premium flavour ice cream</li> <li>• customer can buy ice cream in affordable price</li> </ul>

*Table 6.2.2 Product illustration*



### *6.3 Target market*

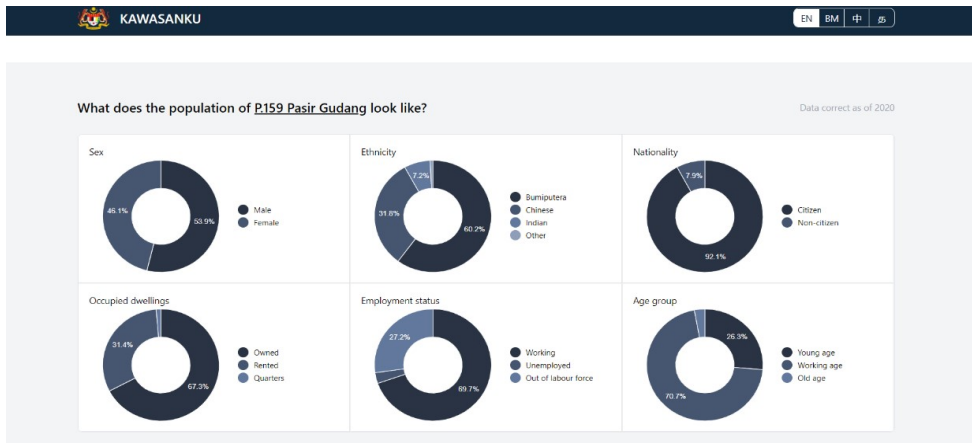
#### 6.3.1 Geographic Segmentation

For Cold Scoop business, No 7, Jalan Kenari 21, Taman Scientex, Pasir Gudang, Johor had been selected as our business location. It can be assumed as a developing rural area. Our business location is very strategic as our shop is in residential areas and near to shop lots which will make it easier for them to come buying our ice cream. Our shop is very suitable to open there because there is no other nearby ice cream shop center from the residential area. This will be our big opportunity to set up the ice cream shop.

6.4 Market trend and market size

6.4.1 Population table

6.4.1.1 Population 1 – Pasir Gudang



6.4.2 Market Trend

Population of targeted customer in Pasir Gudang, Johor : 3 12 499 people

- Males : 53.9 %
- Females : 46.1 %

Average Market Price :  $\frac{\text{Competitor 1} + \text{Competitor 2} + \text{Competitor n}}{\text{amount of competitor}}$   
 : RM 5 per scoop + RM 7 per scoop + RM 9 per scoop / 3

Average Market Price : RM 7.00

Population x People buying ice cream percentage x Average Market Price  
 = 3 12 499 people x 10 % x RM10.00 x 12 time/year  
 = RM 2,624,991.60 /year (Market Share)

## 6.5 Competitors

## 6.5.1 Identifying competitors

Table 6.5.1 Competitive analysis

<b>Competitors</b>	<b>Strengths</b>	<b>Weaknesses</b>
Baskin Robbin	<ul style="list-style-type: none"> <li>• Good brand image</li> <li>• Strong based customer</li> <li>• Exclusive flavour</li> </ul>	<ul style="list-style-type: none"> <li>• Sells only in stores</li> <li>• Costly</li> <li>• Perception about the company that it is specially made for high class consumer</li> </ul>
Bubblebee	<ul style="list-style-type: none"> <li>• Exquisite packaging</li> <li>• Use finest ingredients</li> </ul>	<ul style="list-style-type: none"> <li>• Limited flavour of ice cream</li> <li>• Not all store sell the same product range</li> </ul>
Bee N Bites	<ul style="list-style-type: none"> <li>• Offer affordable price</li> <li>• Have variety toppings</li> </ul>	<ul style="list-style-type: none"> <li>• High reliance on advertising</li> <li>• Focusing on other byproduct</li> </ul>
Honeybee	<ul style="list-style-type: none"> <li>• Locally recognized brand</li> <li>• Have variety toppings</li> </ul>	<ul style="list-style-type: none"> <li>• Have one and similar flavour</li> </ul>

## 6.5.1 Ranking of the competitors

Table 6.5.2 Ranking of the competitors

<b>Rank No</b>	<b>Competitors</b>
1	Baskin Robbin
2	Bumblebee
3	Bee N Bites
4	Honey Bee

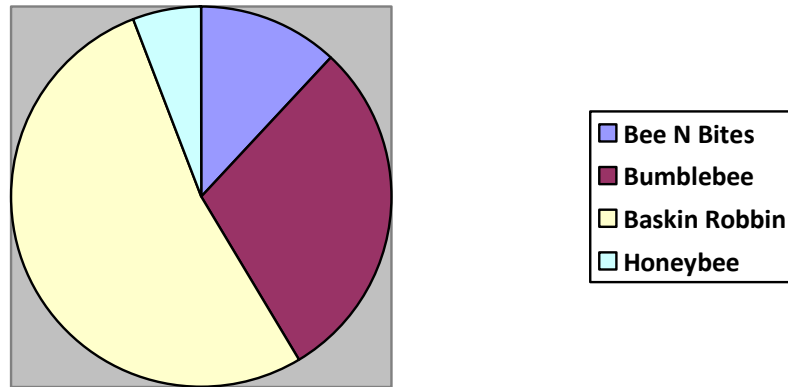
## 6.6 Market Share

## 6.6.1 Market share before the entry of our business.

Table 6.6.1 Market share before the entry of our business

<b>Competitor</b>	<b>Before entrance (%)</b>	<b>Amount (RM)</b>
Baskin Robbin	45	1,181,246.22
Bumblebee	30	787,497.48

Bee N Bites	20	524,998.32
Honeybee	5	131,259.58
TOTAL	100	2,624,991.60

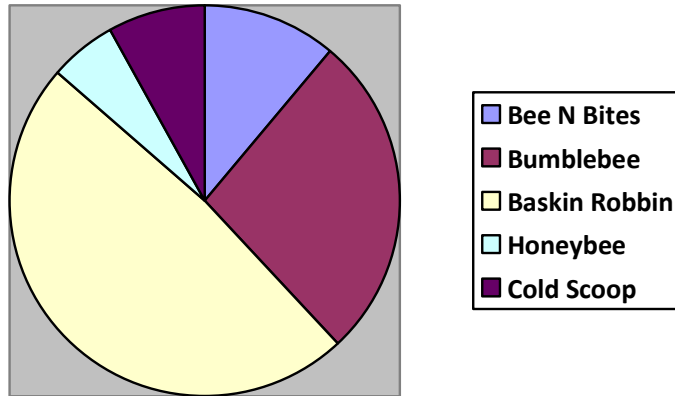


*Pie Chart 6.6.1 Market share before the entry of our business*

6.6.1 Adjusted market share after the entry of our business.

*Table 6.6.2 Market share after the entry of our business*

Competitor	After entrance (%)	Amount (RM)	Percentage of loss (%)
Baskin Robbin	43	1,128,746.39	2
Bumblebee	26	682,497.82	4
Bee N Bites	18	472,498.49	2
Honeybee	3	78,749.75	2
Cold Scoop	10	262,499.16	-
TOTAL	100	2,624,991.60	



*Pie Chart 6.6.2 Market share after the entry of our business*

Average sales per month = Total sales per year / 12 months  
 = RM 262,499.16 / 12 months  
 = RM 21,874.93 per month

*6.7 Sales forecast*

*Table 6.7.1 Sales Forecasting for Year*

Month	Sales Forecast
1	RM 21,862.01
2	RM 21,888.47
3	RM 21,899.10
4	RM 21,873.37
5	RM 21,849.18
6	RM 21,804.93
7	RM 21,839.31
8	RM 21,859.10
9	RM 21,889.21
10	RM 21,872.14
11	RM 21,877.41
12	RM 21,984.93
Total Year 1	RM 262,499.16
Year 2	RM 270,374.13
Year 3	RM 292,004.06

Table 6.7.2 sales Forecasting by Year

Year	Percentage Increase (%)	Sales Forecast
1	-	RM 262,499.16
2	3	RM 270,374.13
3	8	RM 292,004.06

## 6.8 Market strategy

### 6.8.1 Product

Cold Scoop is a current and an improvised product line developed to provide a product that will interest consumers with a moderate to low income. Because it stimulates hormones and improves emotions, this product may appeal to consumers who enjoy sweet foods and desserts. Customers may easily consume it anywhere since they can just choose, pay, and eat. Cold Scoop is a convenient product since it needs less effort and is less expensive. This is a consumer product since it is purchased by the customer to meet their desires and requirements.

Aside from that, the trademark is a crucial element to add to the product since it is an identity to the company that has legally registered its brand name or trademark, thus others are not allowed to use the brand without permission. It is also to include an aspect that is unique to the company or brand. We employ a new motto for Cold Scoop products to demonstrate the convenience and potential of the product. Besides that, the brand name and logo allow Cold Scoop to be differentiated from other items.

### 6.8.2 Price

Cold Scoop decided to maintain its price targets at the current quo. The status quo price is the same as the competitor's price. Competition is a significant element influencing marketing performance. Every business must respond to competition. To achieve the goal, a business sets its pricing as low as possible to reduce the profit attractiveness of the product. This method has the potential to keep competition at a distant. In some circumstances, a



business must go on the offensive to prevent competitors from entering the market by selling items at a loss. If we set a higher price, we risk failing to attract people to buy this new product. Hence, Cold Scoop decided to sell RM4 for small cup, RM6 for medium cup and RM9 for large cup. This price is affordable and cheap compared to other competitor for example Baskin Robbin which had been known as pricey.

#### 6.8.3 Place

Our consumers receive direct service from us. This is due to our goal to keep our services of the highest quality. Our business location is very strategic because our restaurants are close to shop lots and residential areas, making it easy for customers to visit. In addition, we will provide takeaways, which will make things easier and more pleasant for our customers.

#### 6.8.4 Promotion

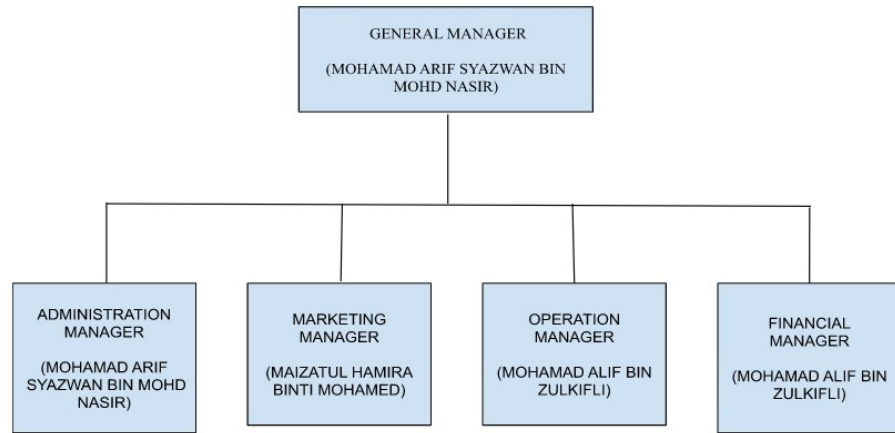
- Opening day : 20% discount for each purchased only for 1 day ( to introduce our ice cream)
- Chinese New Year : Wear chinese traditional costume to get 15% off every purchased only for 3 days
- Valentine's Day : 10% off for every purchased if come and selfie with partners at our store only for 1 day
- Hari Raya Aidilfitri's week : 30% off for every purchase if come with family wearing traditional clothes only for 3 days
- Wesak Day : Buy 2 free 1
- Independence Day : 35% off waving national flag and shout "MERDEKA"
- Malaysia Day : Buy 2 get RM3 off only for 1 day
- Deepavali Day : 20% off when share a photo of them at our store and tag us only for 2 days
- Christmas Day : Buy 3 get free gifts for 3 days
- Opening Day : 20 % discount for each purchased

Advertising

Advertising is the implementation and testing that we use for Cold Scoop to promote or advertise our product. We use advertising because we want to teach them about the benefits of our product so that the consumer has a broad concept of it awareness and knowledge. The internet is a means via which we might market our product. Because the internet now allows people to look for all of their favorite brands, the majority of our target population has internet access. The website is an inexpensive and simple method for advertising our product.

6.9 Organization Chart for Marketing Department

Figure 6.9 Organizational Chart (Head of Department + workers)



6.10 Manpower Planning

Table 6.10 List of Marketing Personnel

Position	No of Personnel
Marketing Manager	1

## 6.11 Schedule of Task and Responsibilities

Table 6.11 Task and Responsibilities of Marketing Personnel :

<b>Position</b>	<b>Task and Responsibilities</b>
<b>Marketing Manager</b>	<ul style="list-style-type: none"> <li>• Responsible to plan on marketing strategies to gain profit as much as possible.</li> <li>• Analyzing the shares, targets, and size of the marketing.</li> <li>• Analyzing about product and service from other competitors.</li> <li>• Provide excellent service to customer</li> </ul>

## 6.12 Schedule of Remuneration

Table 6.11 Schedule of Remuneration plan of Marketing Personnel

<b>Position</b>	<b>Qty</b>	<b>Monthly Salary (RM) (A)</b>	<b>EPF (RM) (13 %) (B)</b>	<b>SOCSSO (RM) (3%) (C)</b>	<b>Total (A)+(B)+(C)</b>
<b>General Manager</b>	1	1500	195	45.00	1740.00
<b>Administration Manager</b>	1	1000	130	30.00	1160.00
<b>Marketing Manager</b>	1	1000	130	30.00	1160.00
<b>Financial Manager</b>	1	1000	130	30.00	1160.00
<b>Operation Manager</b>	1	1000	130	30.00	1160.00
<b>Total</b>					<b>6380.00</b>

6.13 *Marketing Budget*Table 6.13.1 *Marketing Budget*

<b>Item</b>	<b>Fixed Assets (RM)</b>	<b>Monthly Expenses (RM)</b>	<b>Other Expenses (RM)</b>
<b>Fixed Asset</b>			
Signboard	2500		
Blackboard	150		
<b>Working capital</b>			
Promotion Banner		100	
Social media advertising		1000	
<b>Other Expenses</b>			
Business Card			70
<b>TOTAL</b>	<b>5690</b>	<b>1100</b>	<b>70</b>

# **OPERATIONAL PLAN**

## 7 Operational Plan

### 7.1 Component of Operating

#### 7.1.1 Operations Objectives

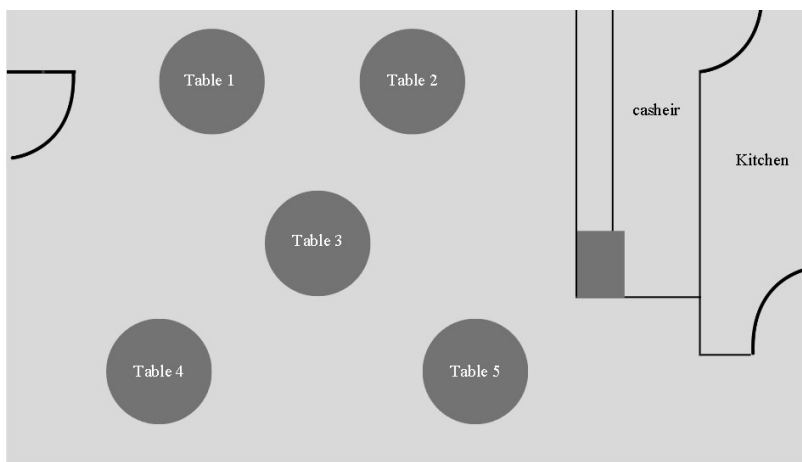
- To create an operations that save cost and time
- To have best methods to operate the making of ice cream that not have much hazard during operation
- to sure have hygiene and sanitation in operation to make sure the clean and safe product
- provide a high quantity in ice cream production also with high quality
- achieve 25% grow in operation by 2025
- use high quality raw material and a warehouse.

#### 7.1.2 Process Planning

- Make an ice cream for 30kg per day
- Store and freeze at the warehouse for day
- Deliver to stall and sell to consumers.
- Each time an ice cream stall has low stock for an ice cream, the warehouse will deliver ice cream to the stall within a day.

### 7.2 Operations Layout

#### 7.2.1 Layout based on the product



### 7.3 Production Planning

#### 7.3.1 Sales forecast per month

##### **Output per month**

Average sales forecast per month= RM 262,499.16

The sales price = RM 6

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

= 43,750 unit per month

#### 7.3.2 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

= 43,750 / 24 days

=1823 unit per day

#### 7.3.3 Number of units per hour

Such as daily working hour = 8 hours

= No. of output per day / daily working hours

= 1823 / 8 hours

= 228 unit per hour

### 7.4 Material Planning

#### 7.4.1 Material Requirement Planning

##### 7.4.1.1 Raw Material Required per Month (Bill of Material)

No	Material	Quantity (kg)	Safety Stock	Total Material Requirement	Price/Unit (RM)	Total Price (RM)
1	Sugar	200	10kg	200 + 10 =210	2.85	2.85 x 210 =598.50
2	Milk powder + Flavour	90	10kg	90 + 10 =100	5.10	5.10 x 100 =510
3	Palm oil fat	40	5kg	40 + 5 =45	15.20	15.20 x 45 =684
4	Syrup	8	2kg	8 + 2 =10	37.50	37.5 x 10 =375

5	Cream	150	10kg	150 + 10 =160	9.60	9.60 x 160 =1536
6	Food colouring	1	0.2kg	1 + 0.2 =1.2	4.50	4.50 x 1.2 =5.40
7	Jelly topping	30	5kg	30 + 5 =35	6.70	6.70 x 35 = 234.50
8	Roasted peanut	5	1kg	5 + 1 =6	19.00	19 x 6 =114
<b>TOTAL</b>					RM	4057.40

7.4.2 Identify supplier

<b>Material</b>	<b>Material</b>
Sugar	Malayan Sugar Mfg. Co. Berhad 798 Main Road 13600 Perai, Malaysia
Milk powder + flavour	Rikevita (Malaysia) Sdn. Bhd. 11, Jalan Bayu, Taman Perindustrian Tampoi Jaya, 81200 Johor Bahru, Johor
Syrup	Fresco Food Sdn. Bhd 19, Jln Ekoperniagaan 1/6, Taman Ekoperniagaan, 81100 Johor Bahru, Johor
Palm oil fat	Grand Meltique Food Trading Sdn Bhd 21, Jln Kempas Utama 3/6, Taman Kempas Utama, 81200 Johor Bahru, Johor
Jelly topping	Lot 1, Taman maju Kota Mile 2, ½, Jalan Tuaran, 88330 Kota Kinabalu, Sabah



7.5 Machine and Equipment Planning

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

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

Example : Ice cream Mixer

$$40 \times 80 \text{ min}$$

$$\frac{480 \text{ min (8 hours} \times 60 \text{ minutes)}}{40 \times 80 \text{ min}}$$

$$= 0.83 \text{ @ 1 machine}$$

\*\* Standard production time = one process cycle in minute/ quantity product per cycle

7.5.2 List of machine & equipment

7.5.3

EQUIPMENT	NO OF EQUIPMENT
Ice cream mixer	3
Ice cream plastic container	12
Ice cream scoop	3
Ice cream display freezer	1
Casheir machine	1
Freezer 250L	1

of machine supplier

Machine	Supplier
Ice cream display freezer	Allied Foodservice Equipment Sdn Bhd No. 92-94-96, Jalan Mutiara Barat 6, Off Jalan Cheras, Taman Taynton View, 56000 Kuala Lumpur, Malaysia.
Cashier machine	Tetrix Sdn Bhd
Freezer 250L	No.35D , Jalan Beringin, Kawasan 13, 42000, Pelabuhan Klang, Selangor

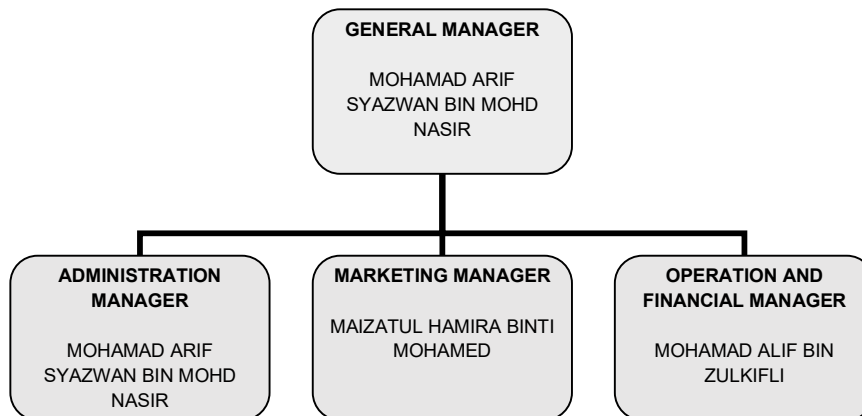
7.5.4 Machine and Equipment (rental or purchase)

Item	Quantity	Price/unit (RM)	Total Cost Monthly (RM)
Ice cream mixer	3	1000	-
Ice cream plastic container	12	22	-
Ice cream scoop	3	7	-
Ice cream display freezer	1	4000	-
Casheir machine	1	1600	-
Freezer 250L	2	1190	-
Ice cream cup	500	0.12	-
<b>TOTAL</b>		<b>11,325</b>	<b>-</b>

7.6 Manpower Planning

7.6.1 Organization Chart for Operation Department

Figure 7.7.1 Organizational Chart (Head of Department + workers)



7.6.2 Amount of direct labour required

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

- Operator
 
$$\frac{40 \times 30 \text{ min}}{480 \text{ min (8 hours x 60 minutes)}}$$

= 1.25 @ 1 operator

\*\* Standard production time = one process cycle in minute/ quantity product per cycle

### 7.6.3 List of Operation Personnel

Position	No of personel
Laboratory operator	1
Operator	2
Cutter operator	1
Quality checker	1

### 7.6.4 Schedule of remuneration

Position	No .	Monthly Salary (RM)	EPF Contribution (13%) (RM)	SOCSSO ( 3% ) (RM)	Amount ( RM )
General Manager	1	1500.00	195.00	45.00	1,740.00
Administration Manager	1	1000.00	130.00	30.00	1,160.00
Marketing Manager	1	1000.00	130.00	30.00	1,160.00
Operational Manager	1	1000.00	130.00	30.00	1,160.00
Financial Manager		1000.00	130.00	30.00	1,160.00
<b>TOTAL</b>					<b>6,380.00</b>

### 7.7 Overhead requirement

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

No	Types of Overhead	Monthly Cost (RM)
1	Electricity	1200
2	Water	200
3	Rental	2,600
4	Telephone	90
5	Internet	150
6	Box for transportation	300

7	Machine maintenance	500
8	Cleaner	200
	<b>TOTAL</b>	<b>5,240</b>

### 7.9 Total Operations Cost

$$\begin{aligned}
 \text{Total Operation Cost} &= \text{Direct Material Cost (total raw material)} + \text{Direct Labor Cost (total remuneration)} + \text{Overhead Cost (total operations overhead)} \\
 &= \text{RM } 4,057.40 + \text{RM } 6,380.00 + \text{RM } 5,240.00 \\
 &= \text{RM } 15,677.40
 \end{aligned}$$

### 7.10 Cost per unit

$$\begin{aligned}
 \text{Cost per unit} &= \frac{\text{Total Operations Cost (RM)}}{\text{Total number of Output (Output per month)}} \\
 &= \text{RM } 15,667.40 / 43,750 \\
 &= \text{RM } 0.36 \text{ per unit}
 \end{aligned}$$

### 7.11 Productivity Index (PI)

$$\begin{aligned}
 \text{Productivity Index} &= \frac{\text{Total value of Output (Sales forecast per month)}}{\text{Total Value of input (Total Operation Cost)}} \\
 &= \text{RM } 21,874.93 / \text{RM } 15,677.40 \\
 &= 1.395
 \end{aligned}$$

### 7.12 Location Plan

Location: Jalan Kenari, Taman Scientex, Pasir Gudang, Johor  
 Property type : shop for rent  
 Property title type : individual  
 Buildup size : 1400 sq/ft

### 7.13 Business and operation hours

Business hour = 8 hours per day (2.00 p.m until 10.00 p.m)  
 Operating hour = 8 hours per day (2.00 p.m until 10.00 p.m)  
 Working days = 6 days per week (Tuesday – Sunday)

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

- 7.14.1 Manufacturing license
- 7.14.2 Building license

<b>ITEMS</b>	<b>FIXED ASSETS (RM)</b>	<b>MONTHLY EXPENSES (RM)</b>	<b>OTHER EXPENSES (RM)</b>
<b>Fixed Assets</b>  Ice cream mixer  Ice cream display freezer  Cashier machine  Freezer 250L	   3000  4000  1600  2380		
<b>Working Capital</b>  Raw materials & Packaging  Carriage inward & duty  Salaries, EPF & SOCSO  Utilities		   4057   700   6380   2640	
<b>Pre-Operations</b>  Deposits (rent, utilities, etc)  Business Registration &			

License			
Other Expenditure			210
<b>TOTAL</b>	<b>25 027</b>		

# **ADMINISTRATION PLAN**

## **8. Administration Plan**

### *8.1 Introduction to the Organization*

#### *Vision statement:*

“To be the best ice cream brand that every person would reach out and provide premium quality ice cream”

#### *Mission Statement:*

“We provide inexpensive ice cream to customer of all ages in variety of seasonal, non-seasonal and other flavours”

#### *Goals & Objectives:*

- To be rated one of the top ice cream’s brand
- To support local products
- Make long-term relationships and profitable with customers
- Provide new and trendy ice cream’s flavours at affordable price
- Provide splendid environment
- Make courteous, loyal, sincere and environmental friendly environment image in customer’s mind



Business Logo and description



Our shop is called “Cold Scoop Premium”. Every word in the name has a distinct meaning. The word "cold" refers to our main dessert that is served at cold temperature. Besides that, we choose the word "Scoop" because we serve our desserts with the concept of a scoop. Finally, "Premium" indicates that the raw materials used to make our desserts are branded and produced by ourselves. The colour on the logo is more purple because it matches the theme of our shop.

Location

Cold Scoop location is very strategic as our place is near to shop lots and residential areas.

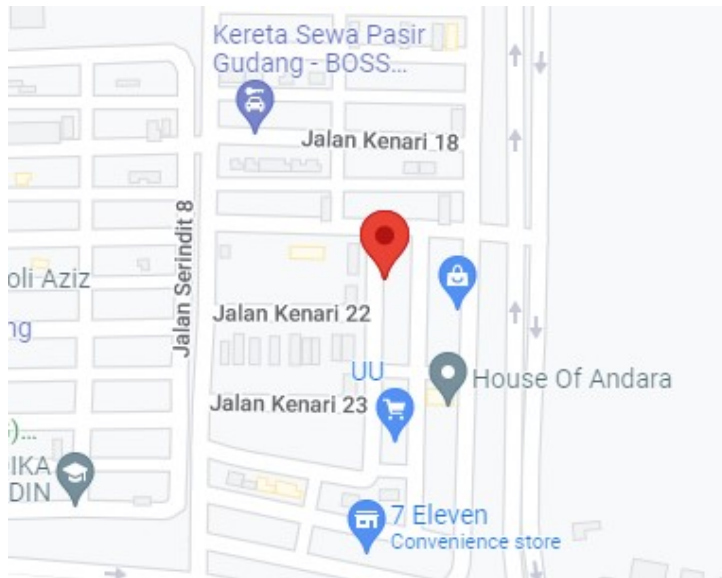
Address: No 7, Jalan Kenari 21, Taman Scientex, 81700, Pasir Gudang, Johor

Property details

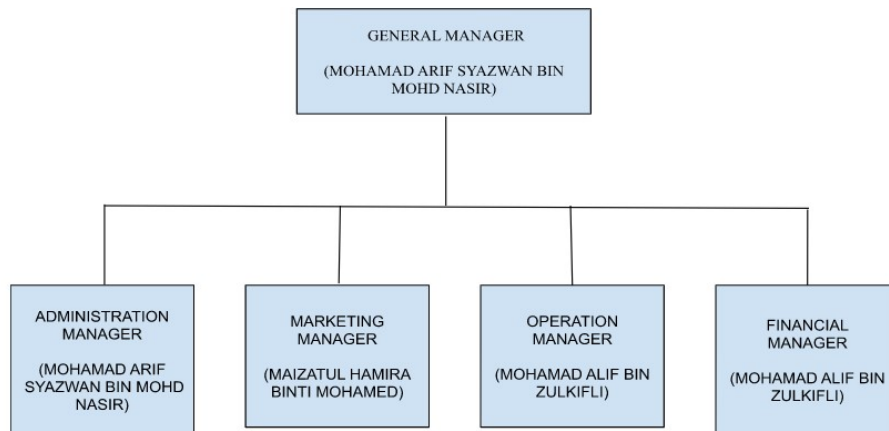
Property type: House for Rent

Property title type: Individual

Built-up size: 1398.80 sq.ft (Ground Floor)



### 8.2 Organizational Chart



### 8.3 Administration Personnel

Table 1: List of Administration Personnel

POSITION	NO. OF PERSONNELS
General Manager	1
Administration Manager	1

Marketing Manager	1
Operation Manager	1
Financial Manager	1

*Table 2: Schedule of Tasks and Responsible*

<b>POSITION</b>	<b>TASK AND RESPONSIBILITIES</b>
General Manager	<ul style="list-style-type: none"> <li>• Responsible for managing the company towards the vision, mission, and objectives of the company.</li> <li>• To plan, organise, lead and control the daily operations of a business, region, operating unit or division.</li> <li>• Acts as a decision marker and corporate gaining ideas to improve the business.</li> <li>• Monitor activities to ensure that all are being accomplished as planned</li> </ul>
Administration Manager	<ul style="list-style-type: none"> <li>• Responsible for arranging the entire personnel administration plan.</li> <li>• To make sure that all equipment is adequate and</li> </ul>

	<p>effective for the treatment.</p> <ul style="list-style-type: none"> <li>• To make sure of the management system.</li> <li>• Controlling and handling the staff salary.</li> <li>• To deliberate the tasks and job description of the stall.</li> <li>• Provide service and treatment to patients.</li> </ul>
<p>Marketing Manager</p>	<ul style="list-style-type: none"> <li>• Responsible for planning marketing strategies to gain profit as much as possible.</li> <li>• Analysing the shares, targets, and size of the marketing.</li> <li>• Analyzing product and service from other competitors.</li> <li>• Provide service and treatment to patients</li> </ul>
<p>Operation Manager</p>	<ul style="list-style-type: none"> <li>• Responsible to make sure that Cold Scoop can achieve the set standard</li> <li>• Control all the technical side of the business operation</li> <li>• Analyze customer's need and feedback after the treatment</li> </ul>

	<ul style="list-style-type: none"> <li>• Provide service and treatment to patients</li> </ul>
<p>Financial Manager</p>	<ul style="list-style-type: none"> <li>• Responsible in charge of the cash flow</li> <li>• Planning of business budget</li> <li>• Supervising and handling financial reports, investments portfolios, accounting, and all kinds of financial analysis for an organization.</li> <li>• To control the financial statement and profit or loss of business</li> <li>• Provide service and treatment to patients</li> </ul>

## 8.4 Schedule of Remuneration

Table 8.4 Schedule of Remuneration

<b>Position</b>	<b>Quantity</b>	<b>Monthly Salary (RM) (A)</b>	<b>EPF (RM) (13 %) (B)</b>	<b>SOCSSO (RM) (1.75 %) (C)</b>	<b>Total (A)+(B)+(C)</b>
General Manager	1	1500.00	195.00	45.00	1740.00
Administration Manager	1	1000.00	130.00	30.00	1160.00
Marketing Manager	1	1000.00	130.00	30.00	1160.00
Operational Manager	1	1000.00	130.00	30.00	1160.00
Financial Manager	1	1000.00	130.00	30.00	1160.00
<b>TOTAL</b>	<b>5</b>				<b>6380.00</b>

## 8.5 Office Furniture, Fitting and Office Supplies

Table 8.5.1 List of Office Furnitures and Fittings

<b>EQUIPMENT</b>			
<b>TYPE</b>	<b>PRICE/UNIT (RM)</b>	<b>QUANTITY</b>	<b>TOTAL AMOUNT (RM)</b>
Computer	1500.00	2	3000.00
Telephone	300.00	2	600.00
Printer	200.00	2	400.00
Wireless router (Wi-Fi)	165.00	1	165.00
Air-Conditioning	600.00	4	2400.00
<b>TOTAL</b>			<b>6565.00</b>

Table 8.5.2 List of Office Supplies

<b>SUPPLIES</b>			
<b>TYPE</b>	<b>PRICE/UNIT (RM)</b>	<b>QUANTITY</b>	<b>TOTAL AMOUNT (RM)</b>
A4 Paper	60.00	2	120.00
Pen/Box	30.00	1	30.00
Filing	3.00	30	90.00
Printer ink	30.00	10	300.00
Calculator	30.00	2	60.00
Notepads	2.00	10	20.00
Others expenditure			100.00
<b>TOTAL</b>			<b>720.00</b>



## 8.6 Administration Budget

Table 8.6 Administration Budget

<b>ITEMS</b>	<b>FIXED ASSETS (RM)</b>	<b>MONTHLY EXPENSES (RM)</b>	<b>OTHER EXPENSES (RM)</b>
<b>Fixed Assets</b>			
Equipment			
Supplies	6565		
Furniture & Fittings	720		
Renovation	4060		
	500		
<b>Working Capital</b>			
Rent			
Utilities		2600	
(Electricity, Water bill, Internet (Unifi), Promotion (Astro)		2000	
Salaries, EPF & SOCSO			
		6380	
<b>Pre-Operations</b>			
Deposits (rent,			

utilities, etc)			
Business			1500
Registration & License			2000
Other Expenditure			1000
<b>TOTAL</b>	<b>26 225</b>		

# **FINANCIAL PLAN**

## 8 Financial Plan

### 9.1 Operating Budget

#### 9.1.1 Administrative Department

<b>ADMINISTRATIVE BUDGET</b>				
<b>Particulars</b>	<b>F.Assets</b>	<b>Monthly Exp.</b>	<b>Others</b>	<b>Total</b>
<b>Fixed Assets</b>				
Land & Building	-			-
Furniture	4,060			4,060
equipment	6,565			6,565
supply	720			720
renovation	500			500
<b>Working Capital</b>				
		-		-
rent		2,600		2,600
		-		-
		-		-
		-		-
		-		-
<b>Pre-Operations &amp; Other Expenditure</b>				
Other Expenditure			500	
Deposit (rent, utilities, etc.)			5,200	5,200
Business Registration & Licences			60	60
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
<b>Total</b>	<b>11,845</b>	<b>2,600</b>	<b>5,760</b>	<b>19,705</b>

#### 9.1.2 Marketing Department

<b>MARKETING BUDGET</b>				
<b>Particulars</b>	<b>F.Assets</b>	<b>Monthly Exp.</b>	<b>Others</b>	<b>Total</b>
<b>Fixed Assets</b>				
signboard	2,500			2,500
blackboard	150			150
	-			-
	-			-
<b>Working Capital</b>				
promotion banner		100		100
social media Advertising		1,000		1,000
		-		-
		-		-
		-		-
		-		-
<b>Pre-Operations &amp; Other Expenditure</b>				
Other Expenditure			70	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			-	-
<b>Total</b>	<b>2,650</b>	<b>1,100</b>	<b>70</b>	<b>3,750</b>

## 9.1.3 Operations Department

OPERATIONS BUDGET				
Particulars	F.Assets	Monthly Exp.	Others	Total
<b>Fixed Assets</b>				
ice cream mixer	3000			3,000
ice cream display freezer	4000			4,000
casheir machine	1600			1,600
freezer 250L	2380			2,380
<b>Working Capital</b>				
Raw Materials & Packaging		4,057		4,057
Carriage Inward & Duty		700		700
Salaries, EPF & SOCSO		6,380		6,380
utilities		2,640		2,640
		-		-
		-		-
		-		-
<b>Pre-Operations &amp; Other Expenditure</b>				
Other Expenditure			60	
Deposit (rent, utilities, etc.)			-	-
Business Registration & Licences			-	-
Insurance & Road Tax for Motor Vehicle			-	-
Other Pre-Operations Expenditure			210	210
<b>Total</b>	<b>10,980</b>	<b>13,777</b>	<b>270</b>	<b>24,967</b>

## 9.2 Project Implementation Cost and Sources of Finance

PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE					
Project Implementation Cost			Sources of Finance		
Requirements	Cost		Loan	Hire-Purchase	Own Contribution
					Cash
					Existing F. Assets
<b>Fixed Assets</b>					
Land & Building					
Furniture	4,060				4,060
equipment	6,565				6,565
supply	720	720			
renovation	500	500			
signboard	2,500				2,500
blackboard	150	150			
ice cream mixer	3,000				3,000
ice cream display freezer	4,000				4,000
casheir machine	1,600				1,600
freezer 250L	2,380	205			2,175
<b>Working Capital</b>					
Administrative	2,600	2,600			
Marketing	1,100	1,100			
Operations	13,777	13,777			
<b>Pre-Operations &amp; Other Expenditure</b>	6,100				6,100
<b>Contingencies</b>	4,905	4,905			
<b>TOTAL</b>	<b>53,957</b>	<b>23,957</b>			<b>30,000</b>

9.3 Fixed Asset Depreciation Schedule

Fixed Asset Furniture				Fixed Asset equipment			
Cost (RM) 4,060				Cost (RM) 6,565			
Method Straight Line				Method Straight Line			
Economic Life (yrs) 5				Economic Life (yrs) 5			
Year	Annual Depreciation	Accumulated Depreciation	Book Value	Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	4,060		-	-	6,565
1	812	812	3,248	1	1,313	1,313	5,252
2	812	1,624	2,436	2	1,313	2,626	3,939
3	812	2,436	1,624	3	1,313	3,939	2,626
4	812	3,248	812	4	1,313	5,252	1,313
5	812	4,060	-	5	1,313	6,565	-
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 supply				Fixed Asset renovation			
Cost (RM) 720				Cost (RM) 500			
Method Straight Line				Method Straight Line			
Economic Life (yrs) 5				Economic Life (yrs) 5			
Year	Annual Depreciation	Accumulated Depreciation	Book Value	Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	720		-	-	500
1	144	144	576	1	100	100	400
2	144	288	432	2	100	200	300
3	144	432	288	3	100	300	200
4	144	576	144	4	100	400	100
5	144	720	-	5	100	500	-
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	-

<b>Fixed Asset</b> <b>signboard</b>			
<b>Cost (RM)</b> <b>2,500</b>			
<b>Method</b> <b>Straight Line</b>			
<b>Economic Life (yrs)</b> <b>5</b>			
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	2,500
1	500	500	2,000
2	500	1,000	1,500
3	500	1,500	1,000
4	500	2,000	500
5	500	2,500	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

<b>Fixed Asset</b> <b>blackboard</b>			
<b>Cost (RM)</b> <b>150</b>			
<b>Method</b> <b>Straight Line</b>			
<b>Economic Life (yrs)</b> <b>5</b>			
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	150
1	30	30	120
2	30	60	90
3	30	90	60
4	30	120	30
5	30	150	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

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

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

<b>Fixed Asset</b> <b>ice cream mixer</b>			
<b>Cost (RM)</b> <b>3,000</b>			
<b>Method</b> <b>Straight Line</b>			
<b>Economic Life (yrs)</b> <b>5</b>			
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	3,000
1	600	600	2,400
2	600	1,200	1,800
3	600	1,800	1,200
4	600	2,400	600
5	600	3,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

<b>Fixed Asset</b> <b>ice cream display freezer</b>			
<b>Cost (RM)</b> <b>4,000</b>			
<b>Method</b> <b>Straight Line</b>			
<b>Economic Life (yrs)</b> <b>5</b>			
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	4,000
1	800	800	3,200
2	800	1,600	2,400
3	800	2,400	1,600
4	800	3,200	800
5	800	4,000	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

<b>Fixed Asset</b> <b>casheir machine</b>			
<b>Cost (RM)</b> <b>1,600</b>			
<b>Method</b> <b>Straight Line</b>			
<b>Economic Life (yrs)</b> <b>5</b>			
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	1,600
1	320	320	1,280
2	320	640	960
3	320	960	640
4	320	1,280	320
5	320	1,600	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

<b>Fixed Asset</b> <b>freezer 250L</b>			
<b>Cost (RM)</b> <b>2,380</b>			
<b>Method</b> <b>Straight Line</b>			
<b>Economic Life (yrs)</b> <b>5</b>			
Year	Annual Depreciation	Accumulated Depreciation	Book Value
	-	-	2,380
1	476	476	1,904
2	476	952	1,428
3	476	1,428	952
4	476	1,904	476
5	476	2,380	-
6	0	0	-
7	0	0	-
8	0	0	-
9	0	0	-
10	0	0	-

9.4 Loan and Hire Purchase Depreciation Schedule

9.5 Proforma Cashflow

9.6 Statement

CASH FLOW PRO FORMA STATEMENT																
	NORTH Pre-Operational	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL YR 1	YEAR 2	YEAR 3
<b>CASH INFLOW</b>																
Initial Cash	30,000													30,000		
Loan	23,957													23,957		
Initial Sale		8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	105,000	109,150	116,402
Collection of Accounts Receivable		8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	105,000	109,150	116,402
<b>TOTAL CASH INFLOW</b>	<b>53,957</b>	<b>8,750</b>	<b>17,500</b>	<b>26,250</b>	<b>35,000</b>	<b>43,750</b>	<b>52,500</b>	<b>61,250</b>	<b>70,000</b>	<b>78,750</b>	<b>87,500</b>	<b>96,250</b>	<b>105,000</b>	<b>298,957</b>	<b>269,850</b>	<b>298,262</b>
<b>CASH OUTFLOW</b>																
<b>Administrative Expenditure</b>																
Initial		2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	31,200	31,512	31,827
<b>Marketing Expenditure</b>																
Initial		500	500	500	500	500	500	500	500	500	500	500	500	6,000	6,212	6,427
Initial		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	12,324	12,641
<b>Operational Expenditure</b>																
Initial		2,029	2,029	2,029	2,029	2,029	2,029	2,029	2,029	2,029	2,029	2,029	2,029	24,342	25,059	25,776
Initial		1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	14,604	15,121	15,638
Initial		700	700	700	700	700	700	700	700	700	700	700	700	8,400	8,612	8,824
Initial		6,330	6,330	6,330	6,330	6,330	6,330	6,330	6,330	6,330	6,330	6,330	6,330	76,560	77,277	77,994
Initial		2,440	2,440	2,440	2,440	2,440	2,440	2,440	2,440	2,440	2,440	2,440	2,440	29,280	29,797	30,314
<b>Other Expenditure</b>																
Initial		630	630	630	630	630	630	630	630	630	630	630	630	7,560	7,772	7,984
Initial		5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	62,400	64,112	65,824
Initial		60	60	60	60	60	60	60	60	60	60	60	60	720	741	762
Initial		210	210	210	210	210	210	210	210	210	210	210	210	2,520	2,591	2,662
Initial		25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	305,700	311,912	318,124
<b>Hire-Purchase Payments:</b>																
Initial		665	665	665	665	665	665	665	665	665	665	665	665	7,980	8,201	8,422
Initial		60	60	60	60	60	60	60	60	60	60	60	60	720	741	762
Initial		60	60	60	60	60	60	60	60	60	60	60	60	720	741	762
<b>TOTAL CASH OUTFLOW</b>	<b>38,945</b>	<b>16,894</b>	<b>17,291</b>	<b>18,282</b>	<b>18,282</b>	<b>18,282</b>	<b>18,282</b>	<b>18,282</b>	<b>18,282</b>	<b>18,282</b>	<b>18,282</b>	<b>18,282</b>	<b>18,282</b>	<b>247,164</b>	<b>221,151</b>	<b>224,928</b>
<b>CASH SURPLUS (DEFICIT)</b>	<b>23,012</b>	<b>-8,144</b>	<b>109</b>	<b>3,473</b>	<b>3,473</b>	<b>3,473</b>	<b>3,473</b>	<b>3,473</b>	<b>3,473</b>	<b>3,473</b>	<b>3,473</b>	<b>3,473</b>	<b>3,473</b>	<b>51,794</b>	<b>48,699</b>	<b>66,935</b>
<b>BEGINNING CASH BALANCE</b>	<b>23,012</b>	<b>23,012</b>	<b>14,958</b>	<b>15,467</b>	<b>18,748</b>	<b>22,413</b>	<b>24,855</b>	<b>29,758</b>	<b>33,431</b>	<b>37,103</b>	<b>40,776</b>	<b>44,448</b>	<b>48,121</b>	<b>51,794</b>	<b>51,794</b>	<b>108,493</b>
<b>ENDING CASH BALANCE</b>	<b>23,012</b>	<b>14,958</b>	<b>15,467</b>	<b>18,748</b>	<b>22,413</b>	<b>24,855</b>	<b>29,758</b>	<b>33,431</b>	<b>37,103</b>	<b>40,776</b>	<b>44,448</b>	<b>48,121</b>	<b>51,794</b>	<b>51,794</b>	<b>108,493</b>	<b>165,927</b>

9.7 Proforma Income Statement

	Year 1	Year 2	Year 3
<b>Sales</b>	<b>262,500</b>	<b>270,375</b>	<b>292,005</b>
<b>Less: Cost of Sales</b>			
Opening Stock of Finished Goods		300	400
Production Cost	167,220	169,917	173,632
less: Ending Stock of Finished Goods	300	400	700
	0	0	0
<b>Gross Profit</b>	<b>95,580</b>	<b>100,558</b>	<b>118,673</b>
<b>Less: Expenditure</b>			
Administrative Expenditure	31,200	31,512	31,827
Marketing Expenditure	13,200	13,332	13,465
Other Expenditure	630	636	643
Business Registration & Licences	60		
Insurance & Road Tax for Motor Vehicle			
Other Pre-Operations Expenditure	210		
Interest on Hire-Purchase			
Interest on Loan	719	479	240
Depreciation of Fixed Assets	2,899	2,899	2,899
<b>Total Expenditure</b>	<b>48,918</b>	<b>48,858</b>	<b>49,074</b>
<b>Net Profit Before Tax</b>	<b>46,662</b>	<b>51,699</b>	<b>69,599</b>
<b>Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Profit After Tax</b>	<b>46,662</b>	<b>51,699</b>	<b>69,599</b>
<b>Accumulated Net Profit</b>	<b>46,662</b>	<b>98,361</b>	<b>167,960</b>



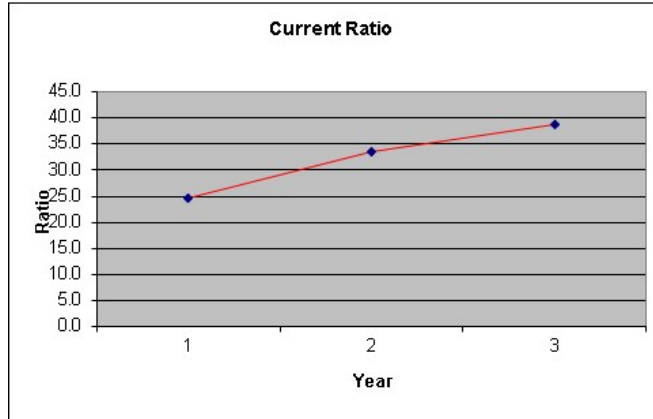
## 9.8 Proforma Balance Sheet

<b>PRO-FORMA BALANCE SHEET</b>			
	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
<b>ASSETS</b>			
<b>Fixed Assets (Book Value)</b>			
Land & Building			
Furniture	3,248	2,436	1,624
equipment	5,252	3,939	2,626
supply	576	432	288
renovation	400	300	200
signboard	2,000	1,500	1,000
blackboard	120	90	60
ice cream mixer	2,400	1,800	1,200
ice cream display freezer	3,200	2,400	1,600
casheir machine	1,280	960	640
freezer 250L	1,904	1,428	952
	20,380	15,285	10,190
<b>Current Assets</b>			
Stock of Raw Materials	300	500	700
Stock of Finished Goods	300	400	700
Accounts Receivable	17,500	18,025	19,467
Cash Balance	51,794	100,493	166,527
	69,894	119,418	187,394
<b>Other Assets</b>			
Deposit	5,200	5,200	5,200
<b>TOTAL ASSETS</b>	<b>95,474</b>	<b>139,903</b>	<b>202,784</b>
<b>Owners' Equity</b>			
Capital	30,000	30,000	30,000
Accumulated Profit	46,662	98,361	167,960
	76,662	128,361	197,960
<b>Long Term Liabilities</b>			
Loan Balance	15,971	7,986	
Hire-Purchase Balance			
	15,971	7,986	
<b>Current Liabilities</b>			
Accounts Payable	2,840	3,555	4,824
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>95,474</b>	<b>139,903</b>	<b>202,784</b>

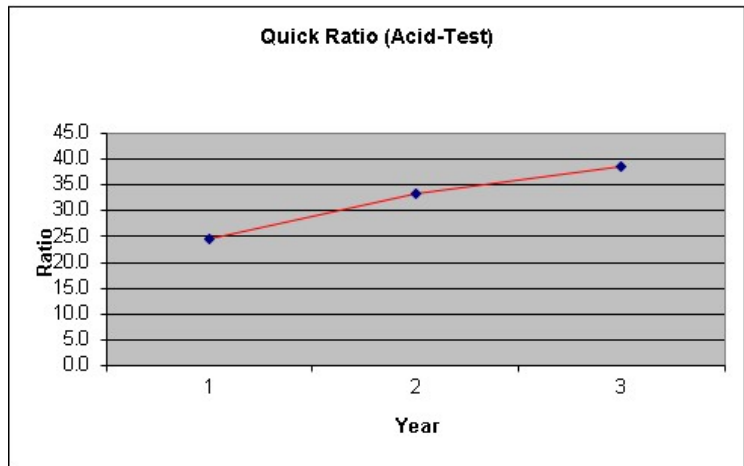
9.9 Financial Ratio Analysis

9.9.1 Liquidity Ratios

9.9.1.1 Current Ratios

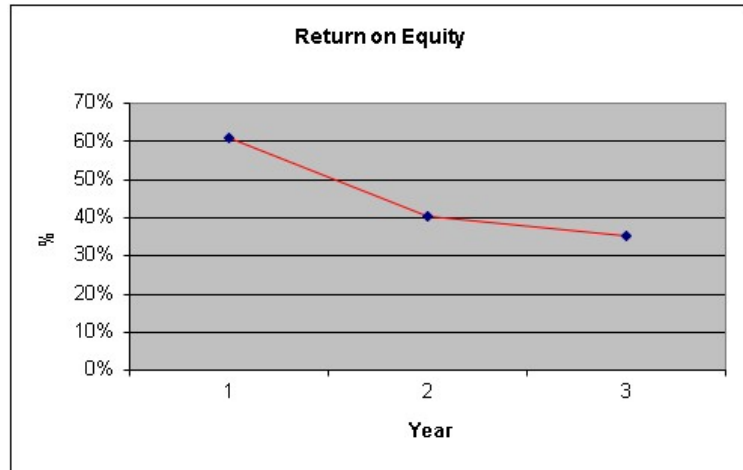


9.9.1.2 Quick Ratios



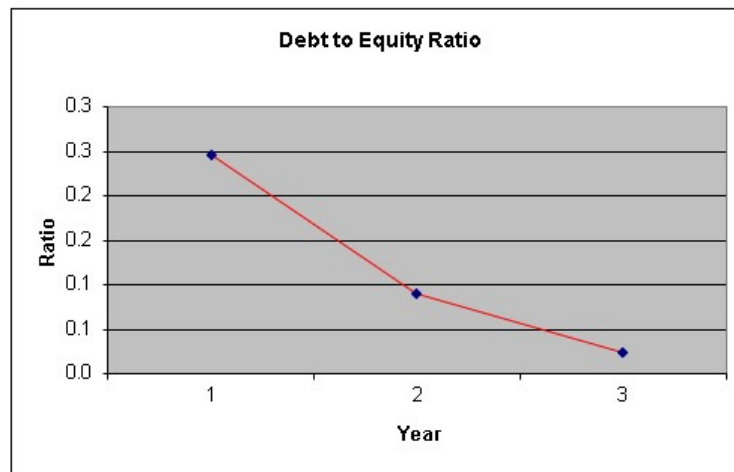
## 9.9.2 Profitability Ratios

### 9.9.2.1 Return on Equity



## 9.9.3 Solvency Ratios

### 9.9.3.1 Debt to Equity



# **BUSINESS MODEL CANVAS**

**Business Model Canvas**

<i>Designed for:</i>	<i>Designed by:</i>	<i>Date:</i>	<i>Version:</i>
Cold Scoop Sdn.Bhd	Alif Zulkifli	14/1/2023	

<p><b>Key Partners</b></p> <p><b>RAW MATERIAL SUPPLIER</b></p> <ul style="list-style-type: none"> <li>- Allied Foodservice (machine and equipment supplier)</li> <li>-Tetrix Sdn Bhd (casheir machine)</li> <li>-Malayan Sugar Mfg Co.Berhad (Sugar)</li> <li>- Rikevita Sdn Bhd (Milk powder and flavour)</li> <li>-Fresco Food Sdn Bhd (Syrup)</li> <li>-Palm oil fat</li> </ul>	<p><b>Key Activities</b></p> <ul style="list-style-type: none"> <li>- Producing ice cream</li> <li>- Selling the products</li> <li>- Product Marketing</li> </ul>	<p><b>Value Propositions</b></p> <ul style="list-style-type: none"> <li>- Reasonable price for ice cream with variety flavour</li> <li>- Produced from high quality raw material</li> <li>- Provide customers with cool and refreshing ice cream.</li> <li>-Packaging made from eco friendly paper.</li> <li>- Customer's choice have many choices in buying ice cream</li> </ul>	<p><b>Customer Relationships</b></p> <ul style="list-style-type: none"> <li>- Develop a brand that satisfied customers</li> <li>- Active in social media to engage more customers</li> <li>- Have the customers feedback to improve our ice cream flavours and toppings</li> </ul>	<p><b>Customer Segments</b></p> <ul style="list-style-type: none"> <li>- People who love ice cream</li> <li>- People all ages enjoy ice cream</li> <li>- People who's keen on trying something new</li> <li>-Pasir Gudang especially Taman Sientex Citizen</li> </ul>
<p><b>Key Resources</b></p> <ul style="list-style-type: none"> <li>- Raw material from supplier</li> <li>- Equipment Purchased</li> <li>- Utility for production</li> <li>- Employees (Operation team members)</li> </ul>		<p><b>Channels</b></p> <ul style="list-style-type: none"> <li>- Customer can get our ice cream at our outlet</li> <li>- Marketing</li> <li>- Ads revenue</li> <li>-Social Media Promotion</li> <li>- People's Recommendation</li> </ul>		
<p><b>Cost Structure</b></p> <ul style="list-style-type: none"> <li>- Production Cost</li> <li>- Prequirment raw material</li> <li>- Water, Electricity and tax</li> <li>- Equipment maintenance</li> <li>- Monthly Rental Cost</li> <li>- Process Man power</li> <li>- Marketing advertisement</li> </ul>			<p><b>Revenue Streams</b></p> <ul style="list-style-type: none"> <li>-Monthly sales</li> </ul>	

# CONCLUSION

## CONCLUSION

After analyzing company possibilities and the economic outlook, we concluded that starting our firm would be the greatest option for us. We are certain that Cold Scoop will gain popularity and recognition in our community. Furthermore, Cold Scoop is involved in the food market, and its uniqueness and special qualities attract customers to buy one. This is one of the benefits for our organization in taking advantage of this chance to develop ice cream in the market. Aside from that, we are certain that we will be able to meet all of our objectives, such as keeping our clients satisfied by ensuring that our products meet their expectations. Opening an ice cream “Cold Scoop” shop can be a profitable and enjoyable business venture. By carefully planning and researching the market, identifying a target audience, and developing a unique and appealing product offering, the business can attract and retain customers. Additionally, by implementing effective marketing strategies, managing finances responsibly, and continuously seeking feedback and making improvements, this “Cold Scoop” ice cream shop can continue to grow and thrive.

# **APPENDICES**



**Competitors**



**Honeybee Ice Cream**



**Baskin Robbins Ice Cream**



**Bee n bites Ice Cream**



**Bumblebee Ice Cream**