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BUSINESS PLAN

BRELLA SDN. BHD.

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


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DECLARATION

We hereby declare that:

1. This UBTZ3016 Entrepreneurial project is the end result of our own work and that due acknowledgement has been given in the references to ALL sources of information be they printed, electronic, or personal.
2. No portion of this Entrepreneurial project has been submitted in support of any application for any other degree or qualification of this or any other university, or other institutes of learning.
3. Equal contribution has been made by each group member in completing the Entrepreneurial project.
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1.0 EXECUTIVE SUMMARY

1.1 The Opportunity

Research shows that annual average climate and rainfall of Malaysia are high for the whole year. However, some weaknesses of current umbrella still bring inconvenience to the users for instance slow open and close the umbrella in rainy days. Besides, it is dangerous for the users when they use the umbrella in dark. Therefore, these situations have created a great opportunity for Brella Sdn. Bhd. to introduce BrellaX to solve the problems.

1.2 The Description of the Business

Brella Sdn. Bhd. offers an innovative and unique umbrella which includes new features such as LED light, hook, immediate auto open and close as well as GPS system. BrellaX provides convenience to the user when using the umbrella in daily life.

1.3 Competitive Advantage

Brella Sdn. Bhd. is potential to compete with the competitors in the market according to the competitive advantage elements of lighting, mechanical system, innovative and GPS system.

1.4 Target Market

Brella Sdn. Bhd. is targeting the umbrella retailers and wholesalers around Malaysia. This platform allows Brella Sdn. Bhd. to sell in large quantities and achieve the economies of scale.

1.5 The Management Team

The top management team of Brella Sdn. Bhd. is formed by the founders of the company. There are four founders in the company which include Mr. Loh Ho Heng is the General Manager and Financial Manager; Ms. Leong Hew Wai is the Human Resource Manager; Ms. Teh Shi Hui Winnie is the Sales and Marketing Manager; Mr. Yew Choon Lim is the Operation Manager and Quality Manager.

1.6 Brief Summary of the Financial Projections

There is some assumption in our financial projections which are a fixed 3 % of sales commission, no increment in the rental fee of the factory, and the government tax. Brella Sdn. Bhd. is using straight-line method to calculate the depreciation of the fixed assets.

1.7 Description of What the Business Needs

Brella Sdn. Bhd. has RM 220,000 as total fund. Each of the founders in top management team will contribute RM 30,000 therefore with a total of RM 120,000. Brella Sdn. Bhd. is planning to get the Young Entrepreneur Fund (YEF) from the government program which is RM 100,000. The capital will be utilized in purchasing office equipment, raw materials, production tools and promotion expenses for the business.

1.8 Exit Strategy for Investors

When investors want to exit from Brella Sdn. Bhd., they can use liquidation or transfer of share method. Liquidation is all the assets will be sold and the total value of the assets will be valued by the professional. Besides that, the sales will be distributed among the investors who intend to exit from the business based on their proportion of shares. Not only that, investors are allowed to transfer the shares to internal or external parties.

2.0 THE BUSINESS

2.1 The Description of the Business

2.1.1 The Name, Logo, and Location of the Propose Business

2.1.1.1 The Name of the Company

The name of our company will be Brella Sdn. Bhd., the reason behind why we have decided with this name is because our main product is an umbrella with unique integrated features. Therefore, the name Brella was taken from the word umbrella.

2.1.1.2 The Name of the Product

The name of the product is called BrellaX, the reason we come out with BrellaX was the combination of the company name which is Brella and X stands for the product's model generation.

2.1.1.3 Logo

Figure 2.1: Brella Sdn. Bhd. Company's Logo



Source: Developed for the research

The reason why we have decided to use this as our company's front logo is because of its uniqueness and its materialistic design. When we looked at the logo, we feel simplicity and clarity signifying that our company believe in simplicity yet innovative design. The giant letter there represent the letter B which is our company's name initials. Overall, the logo can garner attention because it is a trend nowadays people are enjoying materialistic design.

2.1.1.4 The Location of the Proposed Business

2.1.1.4.1 Proposed Business Location

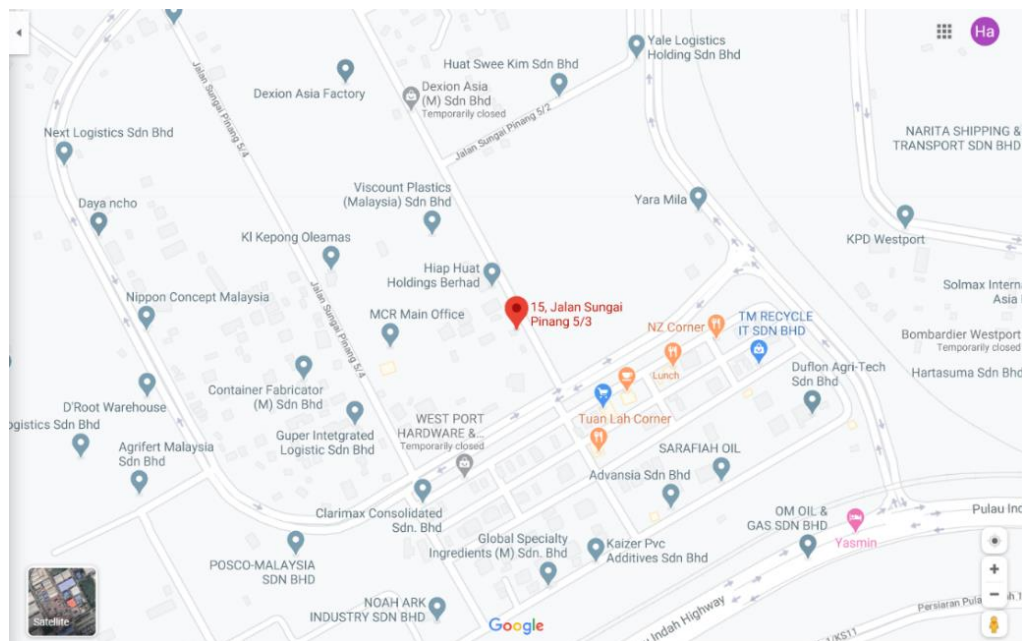
15, Jalan Sungai Pinang 5/3, Taman Perindustrian Pulau Indah, 42920 Pelabuhan Klang, Selangor

The reason as to why we have decided to have this location to be our base of operations is because that there is a considerable amount of space for a factory. In order to set up a factory, we needed a huge space and that is one of the huge reasons why we have

decided upon this location. Other than that, this location can be considered as a strategic location to start up our proposed business because around this area, it has a lot of opportunities for transportation compare to other places. The location is also located near the location of Port Klang as well. The rental fee for this location is RM5,500 per month.

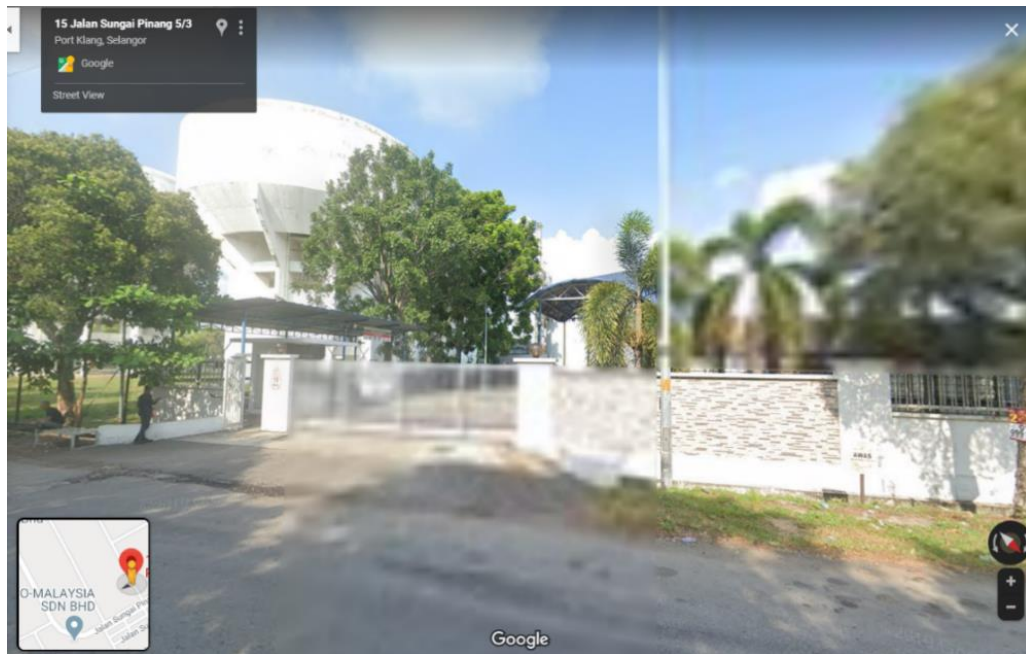
2.1.1.4.2 Map of the Proposed Business Location

Figure 2.2: Location of BrellaX Sdn. Bhd.



Source: Developed for the research

Figure 2.3: Factory of Brella X Sdn. Bhd.



Source: Developed for the research

2.1.2 Nature of Business / Product or Services Offer

The nature of Brella Sdn. Bhd.'s business is to provide a product that is known as BrellaX. BrellaX is a unique umbrella that has distinctive features that will ease many customer's daily basis inconvenience when they are using an umbrella on a rainy day. The product BrellaX is an umbrella that provide different features to the customer. The first feature of BrellaX is that it provides lighting for the user. The lighting is embedded onto the umbrella so that during rainy night, user will be able to turn on the lighting of the BrellaX which will provide better vision when the user is walking around during a rainy night. The second feature of BrellaX is its ability to open and close the umbrella with an amazing speed. BrellaX uses a mechanism that allows the user to quickly open and close the umbrella with ease without much complication and inconvenience.

The third feature of BrellaX offers a unique safety measurement which is the GPS tracking. The reason behind this GPS tracking is primarily for safety reasons, parents or guardians will be able to track the location of the umbrella with GPS when they see fit. To be able to pinpoint the location of the umbrella to ensure safety or to track it when necessary. BrellaX also comes with a cover. The feature of the cover is to allow user to bring it anywhere they see fit, because the tip of the cover there is a hook which allows the user to hook it on their bag or car which provides convenience for the customer. The cover can also be used as a compartment to keep the umbrella when the user is finished using the umbrella as well. Therefore, when the user has finished using the umbrella after rain, the compartment is where the user keeps the umbrella to avoid the making any surface watery because of the rain droplet after using the umbrella after the rain.

2.1.3 Company Missions and Objectives

Vision

Bring innovation to umbrella and aims to expand the business further to everywhere in Malaysia. In the far future, Brella Sdn. Bhd. wishes to create a better life for many people and to become a market leader in Malaysia.

Mission

The mission of Brella Sdn. Bhd. is to provide the world a unique umbrella that will change the way people perceive umbrellas.

Objective

1. Brella Sdn. Bhd. wants to deliver reliable product to our customers.
2. Ensure that our customers will get the best value for the cost of the products.
3. Ensure that the customer satisfaction shall be fulfilled and improved along the way
4. Establish long term customer relationship
5. Brella Sdn. Bhd. should be focusing on increasing the revenue generation of the company and achieving the financial sustainability of the company overall.

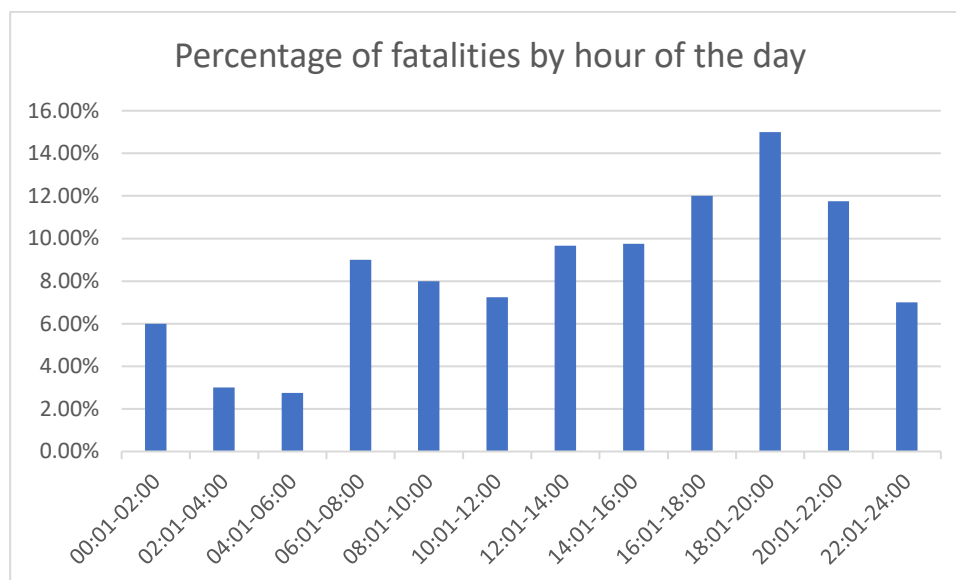
2.2 The Opportunity

2.2.1 Problems to Solved or Needs to be Filled

Low awareness of vehicle users on the road towards people that are holding an umbrella during night or rainy days which will leads to high probability of an accident.

As umbrella is considered as an essential when there is a rainy day be it during the day or during night time. There will be people walking on the road or streets holding umbrella, and there will be other vehicle users as well. The visibility of the vehicle users during a rainy day or night time will be very limited because of night time or rainy days. Therefore, it is very hard for vehicle users to notice that there are people that are walking with an umbrella during these circumstances. Typical umbrella, does not have any safety when it comes to these situations. And because of this, there is a very high probability of causing an accident. The trend of pedestrian casualties by time of day and day of week shows that the time where most of the accidents involving pedestrians occur the highest when during night time. There is also data that shows most of the accidents happens involving pedestrian also occurs during rainy day as well.

Figure 2.4: Percentage of Fatalities by Hour of The Day



Source: Traffic Fatality Causes and Trends in Malaysia

Table 2.1: Data of Accident According to Weather Classification

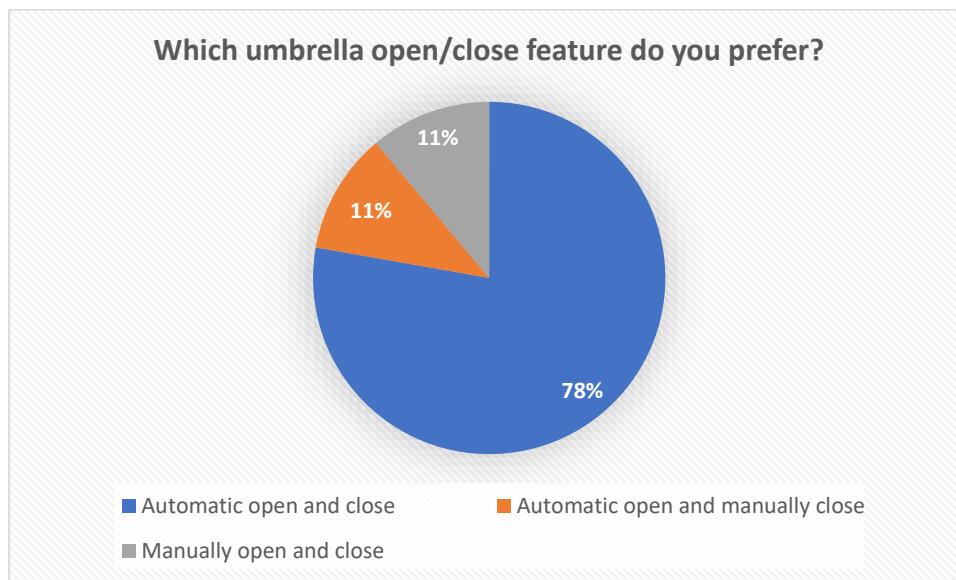
Weather	Total	Percentage
Fine	26919	72.92
Rain	9809	26.57
Windy	87	0.24
Foggy/Haze	102	0.28
TOTAL	36917	100.00

Source: Malaysian Institute of Road Safety Research (MIROS)

Common inconvenience for many people when it comes to operating an umbrella

There is a very common inconvenience that is experienced by many people when it comes to operating an umbrella. The way an umbrella open and closes are considered to be a nuisance for many people, because in order to open or close an umbrella, people have to do it manually. And the process or speed to open and close is heavily hindered in the meantime. Which is why it causes an inconvenience for many people. Many people find it opening and closing an umbrella to be a slow process.

Pie Chart 2.1: Which umbrella open/close feature do you prefer?

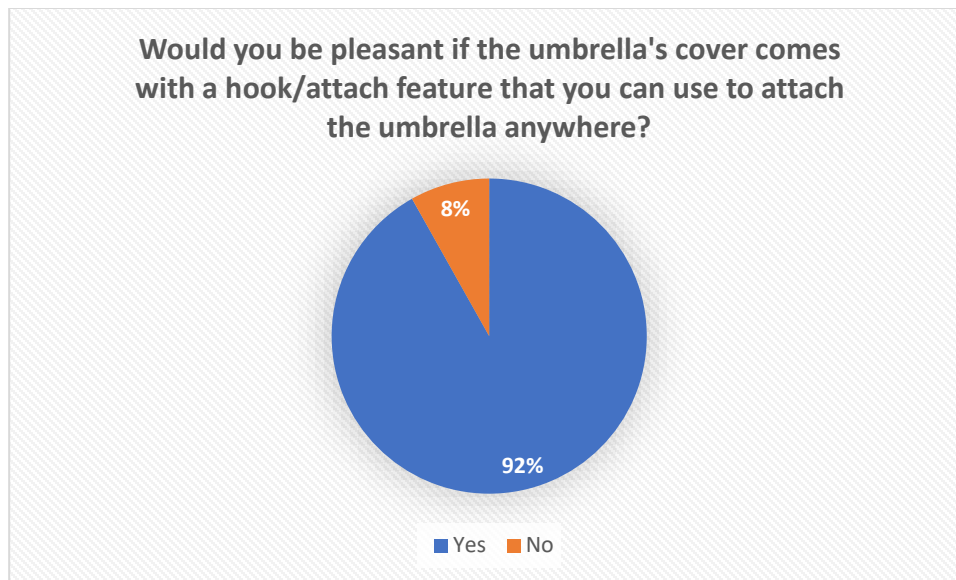


Source: Developed for the research

Common inconvenience for many people when it comes to bringing an umbrella to places

Another minor inconvenience that many people experiences when it comes to using or brining an umbrella is that some umbrella is very big in size that many people find it to be a nuisance to having to bring it to everywhere, they go. Some umbrella may be too big to fit into a bag and some umbrella requires people to hold it every time they needed to go somewhere. Other than that, many people have also encountered that whenever they have finished using an umbrella, there will be sprinkles of waters from the umbrella after the use, which many people considered to be an inconvenience as well.

Pie Chart 2.2: Would you be pleasant if the umbrella's cover comes with a hook/attach feature that you can use to attach the umbrella anywhere?



Source: Developed for the research

People easily tend to lose their umbrella because of forgetting it and resulting in unnecessary spending

People tend to forget that they left their umbrella in a store or a specific location at times. And because of that, people will then have to purchase a brand-new umbrella again which is not very cost effective. Other than that, the frequency on which people losing an umbrella is quite often as well. In the end, people will be ended up spending money again on an umbrella every few months or so. This is a major inconvenience and human error that many people face.

Cases of which children went missing

In Malaysia, there are an average of four children went missing in each day. This is a major concern for many parents or guardians. From 2012 to 2017, there have been 482 cases of children under the age of 12 going missing in Malaysia.

Figure 2.5: Statistic of Children Missing in terms of States



Source: from KajiData

2.2.2 How the Proposed Business Resolves Problems or Fulfils Needs

Overcome the Problem of Vehicle User Have Low Visibility or Awareness of Umbrella Users

In order to overcome the problem that vehicle users have low visibility or awareness of umbrella users is that the BrellaX umbrella have a feature that include lighting embed into the umbrella. This lighting feature allows the user to turn it on and off at will depending on the user's needs. There will be a light emitting from on top of the umbrella, shining the area around the umbrella user. The light emitting from the umbrella will be bright enough to allow surrounding vehicles to noticed that there is a person that is walking with an umbrella. Other than that, the light feature on the umbrella also allow the umbrella user to transverse around better during rainy night weathers. Even though there are people who does not use an umbrella during night time however, it is still consider dangerous because of the low visibility of the drivers. Therefore, the lighting feature of BrellaX also emphasizes on the safety of the user.

Overcome the inconvenience of opening and closing an umbrella

In order to overcome the inconvenience when it comes to operating an umbrella is that BrellaX has an auto open and close feature that emphasize on speed. Many people owned an umbrella that requies manually open and close which many has considered to be a nuisance. Therefore, this auto open and close feature on the BrellaX has a mechanism that allows the user to automatically open and close with just a click of a button making it easier for user to open and close the umbrella at will or when there is an emergency that the user needed to use the umbrella. This auto open and close feature also allow user to save their time as well.

Overcome the problem of inconvenience when it comes to bringing an umbrella around

In order to overcome the inconvenience when it comes to bringing an umbrella around to places is that BrellaX has both the cover and hook feature that comes with the umbrella. To solve the problem that many people find it problematic to having to bring an umbrella to everywhere they go because of the unpredictable rains, BrellaX has a hook embedded to the umbrella where user hold it with their hands. This hook allows users to attach the umbrella to their bag, car's seats and basically everywhere that allows and uses the hook feature. This hook feature allows user to easily move around from places to places without having to worry about not having enough space in their bag for their umbrella or having to worry about holding their umbrella wherever they go to.

Overcome the problem of people tend to lost their umbrella because of forgetting in taking it with them and resulting in unnecessary spending

In order to overcome the problem of people typically losing their umbrella is that BrellaX will have a GPS feature that allows people to track their lost umbrella. The GPS device will be embedded to BrellaX, and user can use an app to track their umbrella easily without having to search relentlessly for it. Other than that, by using the app, user will have the feature to trigger the alarm which is also embedded in BrellaX, which will then trigger the alarm allowing user to easily locate their missing umbrella at all times.

Overcome the problem of parents not be able track or find their missing children

BrellaX will have a GPS feature that emphasizes on safety. There will be a GPS embedded into the umbrella and user or parents-like will be able to track their children via an app. With this, parents or guardians will be able to locate their children to ensure that they are in a safe situation. With this GPS feature, Brella Sdn. Bhd. hopes to overcome and minimizes the missing children cases in Malaysia.

2.3 Competitive Advantages

2.3.1 Description of Business Model

<u>Key Partnership</u>	<u>Key Activities</u>	<u>Value Propositions</u>	<u>Customer Relationship</u>	<u>Customer Segments</u>
<ul style="list-style-type: none"> - Fabric supplier - Umbrella ribs and stretchers and handle supplier 	<ul style="list-style-type: none"> - Assembling - Quality testing - Packaging and labeling 	<ul style="list-style-type: none"> - Speed - Safety - Convenience 	<ul style="list-style-type: none"> - Customer support - Social Media - Company official website 	<ul style="list-style-type: none"> - Ultimate consumer - Retailers and wholesalers
<ul style="list-style-type: none"> - LED light supplier - GPS supplier - Battery supplier - Cables supplier 	<u>Key Resources</u> <ul style="list-style-type: none"> - Machinery and equipment - Human resources - Financial resources 		<u>Channels</u> <ul style="list-style-type: none"> - Agent - Retail distribution channel - Online 	
<u>Cost Structure</u> <ul style="list-style-type: none"> - Salary - Material costs - Operating costs - Advertising costs 		<u>Revenue Streams</u> <ul style="list-style-type: none"> - Sales of BrellaX 		

2.3.1.1 Key Partners

The key partners included the suppliers that collaborate with our company and supply the materials for Brella Sdn. Bhd. For example, ShedRain Corporation provide the umbrella fabrics and Lily Sdn. Bhd. provides the umbrella ribs, stretches and handles for our company. Besides, Hi-Beam Lightning (M) Sdn.Bhd. and Stopanik Sdn. Bhd. are also the key partners for Brella Sdn. Bhd. which they provides LED lights and GPS devices for our company. Brella Sdn. Bhd's key partners are AR Team Electronics Enterprise, Universal Cable (M) Berhad and MR. D.I.Y. which they provides the materials of the umbrella such as batteries, cables and the umbrella hook or attach for our company. Furthermore, Brella Sdn. Bhd. always communicate with key suppliers to make sure the quality of materials is standardized before assembly and deliver to consumers.

2.3.1.2 Key Activities

Brella Sdn. Bhd. combine features and bring the convenience for consumer. The key activities of Brella Sdn. Bhd. is assembling. Brella Sdn. Bhd. will receives the materials from the suppliers and assembles them become BrellaX to deliver it to the customers. Brella Sdn. Bhd.'s quality manager will also run the quality test and product test to ensure the quality of products is standard before deliver to its customers. In addition, the key activities of Brella Sdn. Bhd. is also packaging and labeling which the company will pack the BrellaX and label it with the logo and brand name registered by Brella to prevent others from copying. Quality checking is a compulsory process before the products can be sold to the customers. The products produced must passed the quality testing and product testing which the done before it can be sold for customers. Extensive measurement, analysis and improvement processes must be used to perform the tests to ensure the quality can meet the customer satisfaction. The safety test also can make sure the products produced was safety for the customers.

2.3.1.3 Key Resources

Key resources in Brella Sdn. Bhd. included tangible and intangible assets. The tangible assets of our company consist of office-factory building, raw materials and mechanical equipment. Our office-factory building located in Klang, Selangor. Our factory is also equipped with machines which can assemble and store our products. Besides, the intangible assets of Brella Sdn. Bhd. are financial resources and human resources. Employees play as an important resource of our company because they are the person who manage and develop the company. All employees of our company will participate in training and workshops to improve their work ability and knowledge in order to work more effectively in our company. Moreover, financial resources typically allow a company to do forecasting for the financial capital to make the business profitable and sustainable.

2.3.1.4 Value Proposition

BrellaX is an umbrella designed to provide convenience for every umbrella users. The value proposition provide by our company's BrellaX is it can provide a fast speed of auto open and close features for the umbrella users. BrellaX can increase the speed of auto opening and closing of the umbrella for customers which the user can open and close the umbrella within few seconds when they are rushing. Besides, BrellaX also provides the value proposition of safety to the users. BrellaX have equipped with LED light and GPS feature which can increase the safety of the umbrella user when they are using it at night time. The LED light will draw the drivers' attention to the BrellaX users at night to improve the umbrella user safety. The GPS feature also provide the user which can track the location of their children or elderly person. Furthermore, Brella Sdn. Bhd. also provides the value proposition of convenience for its customers.

The hook on the cover of our product can provide convenience for the user which they can hook the umbrella with their bag. The user can hook the BrellaX with their bag which is convenient and can prevent the umbrella from being lost after use it especially when they bring umbrella to restaurant during the rainy day.

2.3.1.5 Customer Relationship

Our company provides customer support to increase the interaction between employees and customers during the sales process. Thus, customers can send us their feedback through email via brella.info@gmail.com or make a call to our hotline for further information of our products. We will also use social media as a platform to communicate with customers to enhance the relationship with customers. Brella Sdn. Bhd. will use social media platform such as Facebook page, Instagram and YouTube to increase the relationship with its customers. The customers can search our Facebook page, Instagram and YouTube to get more information of our company and products. Furthermore, we created a company's official website to maintain customer relations and collect customer feedbacks for future improvement. We will post our products on our official website and social media in order to let consumers know more about our products.

2.3.1.6 Channel

Brella Sdn. Bhd. had been discussed the channels to promote our products to public. Our management team decided to promote our products through direct channel such as agent and our company website. The agent is the person who will help us to sell our products to the customers. Next, consumer can reach us through online. The customers who is interested can visit our company website and social media so they can get to

reach us. Customers can search our official website or social media such as Facebook page and Instagram to pick an order with us and we will deliver our product to the customers. Furthermore, we also distribute our products to retail distribution channels. Retail distribution channels are retailers and wholesalers, which will help us promote and sell our products to more customers. We will choose particular retailers and wholesalers that match with us and give authority to sell our products to the customers for them.

2.3.1.7 Customer Segment

The customer base of Brella Sdn. Bhd. is B2C marketing which is the ultimate consumer, including those who often use umbrellas and those who buy umbrellas. This is because umbrellas are common item for everyone and they will use umbrellas when needed. Brella Sdn. Bhd. also targets B2B marketing which are wholesalers and retailers in Malaysia. This is because these retailers and wholesalers usually provide convenience products to consumers and have a larger customer base.

2.3.1.8 Cost Structure

There are several costs for Brella Sdn. Bhd. in order to produce BrellaX. The costs incurred by Brella Sdn. Bhd. are material costs such as the raw materials and the packaging costs of BrellaX. Besides, company also pays employees because it is a mandatory measure that every company must pay its employees. Our company also bears operating costs, including the expenses to operate the business and depreciation of assets and equipment of our company. Finally, Brella Sdn. Bhd. pays for advertising costs in order to increase the sales of our products. Advertising costs are important because it can help to promote and disseminate the information about our product.

2.3.1.9 Revenue Stream

The revenue stream of Brella Sdn. Bhd. is generated from the sales of BrellaX. Our company will put effort into the marketing plans and strategies to increase sales. In addition, Brella Sdn. Bhd. will always focus on product improvement to meet customer satisfaction and generate more profits. Once our company has established brand recognition in the market, Brella Sdn. Bhd. can build customer loyalty. Thus, it can boost the sales of BrellaX products.

2.4 Current Status and Requirement

2.4.1 Description of where the business stands today and what the business needs to move forward

Nowadays, umbrellas on the market only have the function of preventing rain from getting wet. Some umbrellas provide an automatic opening function but users need to manually close the umbrella. Thus, Brella Sdn. Bhd. has come out an idea launch BrellaX which is an umbrella that can be opened and closed automatically. Besides, BrellaX is equipped with LED lights which allowing users to turn on the lights at night for safety purposes. BrellaX is also equipped with a GPS function that can help users track the location of their children and older family members to protect them. BrellaX can provide user with a convenient experience when they are using the umbrella during rainy day.

2.4.2 Projected Milestones of Brella Sdn. Bhd.

We started the preparation of the business plan on 1 January 2020. The preparation has taken about 5 months to complete and the further proceed to propose business plan to get approval funding from the investors. Once we have received the fund from our investors and the management team of Brella Sdn. Bhd. will register the business and obtain stamp for Brella Sdn. Bhd. to be a legal entity under Suruhanjaya Syarikat Malaysia (SSM).

Next, the management team has also found a strategic location while signed a contract with the property's owner to rent the premise for 5 years. Moreover, our management team will proceed with the production of BrellaX after obtaining manpower, machinery and raw materials. Finally, Brella Sdn. Bhd. will prepare for the grand opening ceremony which is planned to be held on 2 January 2021.

Table 2.2: Projected Milestones of Brella Sdn. Bhd.

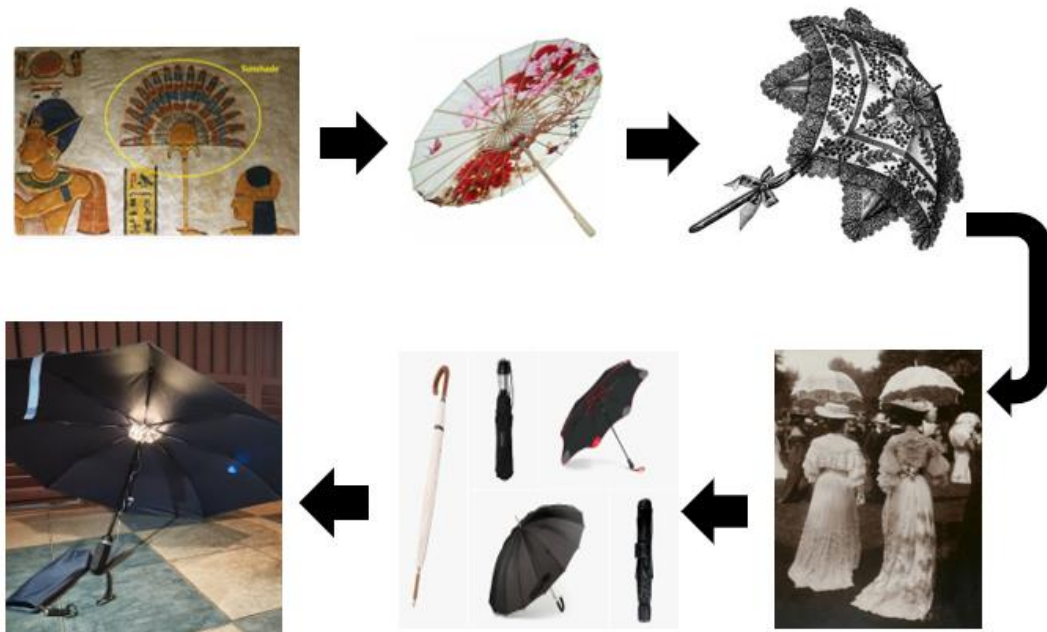
Milestones	Beginning date	Ending date	duration
Business Plan	1 Jan 2020	1 Jun 2020	5 months
Prototype designation	3 Jun 2020	3 July 2020	1 month
Proposed business plan to investors	10 Jul 2020	10 Aug 2020	1 month
Funding approved and received	10 Aug 2020	10 Sept 2020	1 month
Business registration, document preparation and obtaining stamp from Suruhanjaya Syarikat Malaysia	11 Sept 2020	25 Sept 2020	2 weeks
Looking for location	20 Jun 2020	27 Jun 2020	1 week
Construction and renovation assembly plant and office	1 Jul 2020	10 Oct 2020	3 months
Recruitment	1 Oct 2020	1 Oct 2024	4 years
Training Program	5 Oct 2020	5 Oct 2025	5 years
Registration with income tax department	1 Dec 2020	8 Dec 2020	1 week
Registration with EPF, Socso, EIS	2 Dec 2020	7 Dec 2020	5 days
Create company website	11 Oct 2020	11 Oct 2020	1 day
Place order with suppliers	15 Oct 2020	5 Nov 2020	3 weeks
Start the production of BrellaX	10 Nov 2020	10 Dec 2025	5 years
Product quality testing	11 Nov 2020	11 Dec 2025	5 years
Final checking	11 Nov 2020	11 Dec 2025	5 years
SIRIM label registration	1 Dec 2020	14 Dec 2020	2 weeks
Promotion and advertising	15 Dec 2020	15 Dec 2025	5 years
Company grand opening ceremony	2 Jan 2021	2 Jan 2021	1 day

3.0 INDUSTRY ANALYSIS

3.1 Industry Description

3.1.1 Industry Trend

Figure 3.1: Evolution of Umbrella



Source: Developed for the research

Alyssa Mertes (2020) found that the early umbrellas or parasols were made of feathers or lotus leaves and attached to a stick to provide shadows for nobles. These umbrellas designed by the Egyptians around 1000 BC. At that time, umbrellas were also regarded as status symbols. After that, the oil-paper umbrella has an extraordinary history in ancient China. These hand-made oil-paper umbrellas are made of bamboo frame and durable thin paper that made of bark. The decorative patterns on the umbrella usually

consist of elements found in nature, such as birds, flowers and landscapes. Some talented artists can also paint a complete storyline for the umbrella. Until 1800s, the umbrellas became very popular accessories. It is no longer regarded as a feminine accessory, but a tool that everyone can use to avoid getting wet from rain. In this era, the umbrella was painted with paint to make it more waterproof. It is also made of wooden sticks, whale bones and oiled silk and weighs about 10 pounds. Therefore, it is bulky and difficult to carry. In the 19th century, Samuel Fox invented the steel umbrella, which was the basis of the umbrella we use today. The inventor used the same steel frame as in the female corset to be the umbrella's ribs to increase stability, flexibility and reduce the weight of the umbrella. Nowadays, advances in metal production technology have made round metal ribs and stretchers more feasible. Modern umbrellas are made of fabric such like nylon that can withstand rain and water, fast dry, easy to fold, and have a variety of colors and design is available (Mertes, 2020). Today, BrellaX appears, a smart umbrella that come with unique function which included light emitting, automatic open and close, GPS tracking and also functional coach to provide convenient and fulfill the demand of the market.

3.1.2 Industry Size

In Global, the key players are the China, United State, Belgium and Germany. Among of them, the major player is the China. Most of the umbrellas are manufacturing and exporting by them, the exportation has been reached 92%. Besides that, the umbrella production in Belgium and Germany is growing at 37% and 23% respectively ("How Big is," 2019). Moreover, the annual growth rate of global umbrella market is expected to reach 1.72 per cent by year 2023 ("Global Umbrella," 2019).

In Malaysia, there are more than 40 companies that involved in umbrella industry. Even though the umbrella industry size in Malaysia considered as moderate. But it shows that the high opportunity and has moderate barriers of entrant to Brella Sdn. Bhd. to participate in this industry. In addition, the umbrella industry will grow steadily due to the uncertain weathers especially the tropical countries such like Malaysia and also the demand from the people (Slingo, J. & Palmer, T., 2011). The industry will grow constantly in the future.

3.1.3 Industry Attractiveness

Brella Sdn. Bhd. used Porter's Five Forces theory to examine the attractiveness of the industry.

Table 3.1: Porter's Five Forces Analysis of Brella Sdn. Bhd. on Attractiveness

Competitive Force	Low	Moderate	High
Bargaining power of buyers		✓	
Bargaining power of suppliers	✓		
Threat of substitution		✓	
Threat of new entrants		✓	
Rivalry within industry			✓

Source: Developed for the research

Bargaining power of buyers

The bargaining power of buyers for Brella Sdn. Bhd. is **moderate**. Even BrellaX is a new product with new mechanism function (auto- close and open & GPS Tracking) in the market. The consumers could not find another product to replace BrellaX due to the mechanism that never exist in the market. However, there are a lot of similar products in the existing market and this situation has made more choices to the consumers.

Bargaining power of suppliers

The bargaining power of suppliers for Brella Sdn. Bhd. is **low** due to there has a lot of suppliers that can provide the raw materials that needed by BrellaX such like fabrics and metallic sticks. So that, Brella Sdn. Bhd. does not need to focus on one supplier only because there have many suppliers that provide the similar materials in the market. The power of suppliers will be low in this situation.

Threat of substitution

Brella Sdn. Bhd. is facing the threat of substitution due to there have a lot of similar products in the market. The consumers have the rights to purchase other brand of the products. Even BrellaX's features and new functions could not be replaced by others but the consumers may choose the similar products to substitute BrellaX regarding to the issues such like price, brand name and influences by others. However, the threat of substitution for Brella Sdn. Bhd. is **moderate**. This is because the uniqueness and usefulness of BrellaX will reduce the chances that customers will switch to other brands' products.

Threat of new entrants

The threat of new entrants is **moderate** for the smart umbrella if compared to the manual umbrella. The barriers to enter is low for the manual umbrella because the cost of production is relatively cheap as compared to other industry. However, the barriers to enter is high for the smart umbrella. Since it required to do a lot of research and development of the smart umbrella and resulted in high production cost.

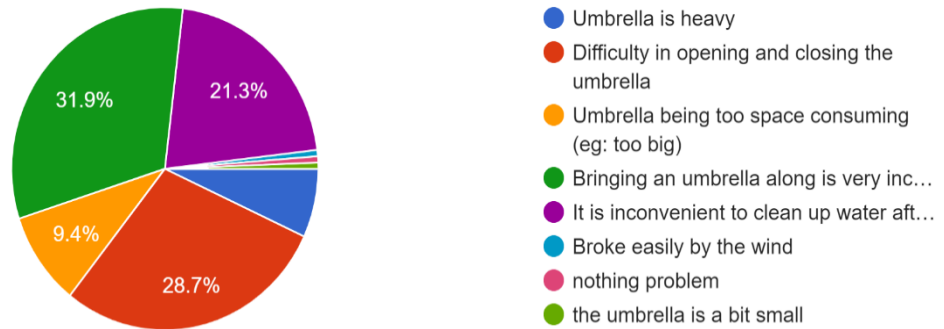
Rivalry within industry

The rivalry within industry for Brella Sdn. Bhd. is **high**. Since there has many competitors that selling similar products in exist market. Some of them have operated for a long time, they have high reputation and brand name in that industry. Thus, the competition within the competitors in the industry is fierce. Although the competition among the rivalries is high, but BrellaX still can gain competitive advantage with the new mechanism approach.

3.1.4 Profit Potential

The potential profit can indicate the attractiveness of an industry and is usually a key factor in evaluating a high percentage of transactions in various asset markets. In order to prove the profit potential of Brella Sdn. Bhd., we have conducted a survey through online.

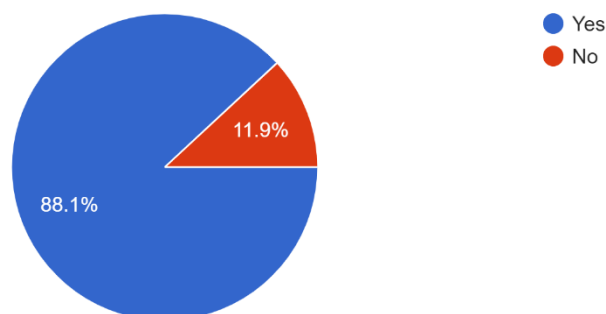
Pie Chart 3.1: What is the common problem that you encounter when using an umbrella?



Source: Developed for the research

Based on the results, mostly of the respondents (31.9%) felt inconvenient while bringing an umbrella. Besides, 28.7% of the respondents are feeling difficult to open and close the umbrella. There are 21.3% of respondents felt inconvenient to clean up the umbrella after use it. Throughout the survey, it shows the BrellaX will be demanded and accepted by the consumers. This is because the features of BrellaX can solve the problems that encountered by the consumers.

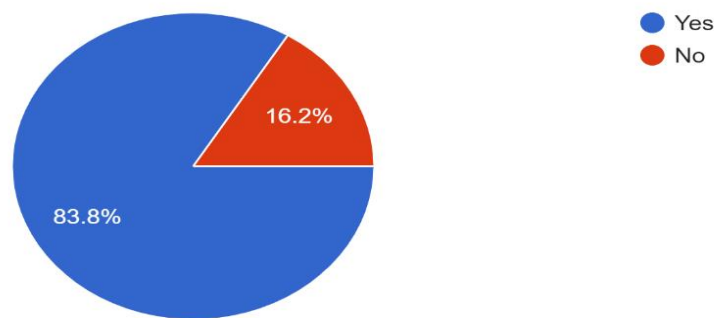
Pie Chart 3.2: What would you be pleasant if there is an umbrella which could provide you with an emitting light feature?



Source: Developed for the research

The outcome of the survey shown 141 of respondents (88.1%) prefer the umbrella with light emit feature while 19 of them are not prefer the features. It shows a positive response and proves that the acceptance of BrellaX among the potential customers is high. The demand of BrellaX will be high when existing in the markets.

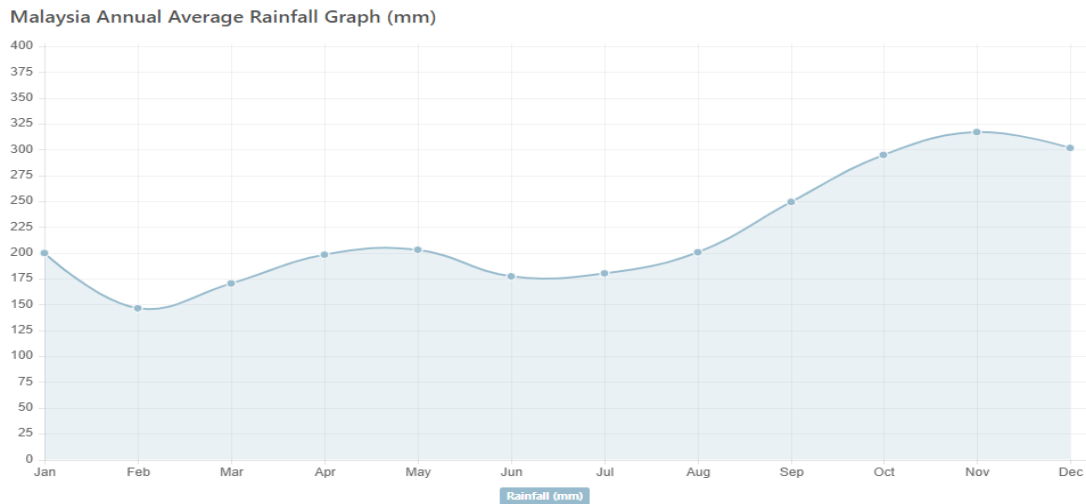
Pie Chart 3.3: Do you find it slow and inconvenient when you are closing the umbrella?



Source: Developed for the research

Based on the survey results, most of the respondents (83.8%) are feeling inconvenient when closing the umbrella and 26 of them (16.2%) are not felt inconvenient. Although there has many of the umbrella with auto-open function but not the auto-close function. This proves once again that BrellaX will be increased in demand and gain a lot of profits.

Figure 3.2: The Statistic of Annual Average Rainfall



Source: Developed for the research

Based on the graph above, the month with the most rainfall is November. Besides, the period with the most rainfall was at the end of year. According to the data above, BrellaX will be expected to gain more profits within the mentioned period as the higher the rainfall, the higher the demand of umbrella.

In overall, the profit potential of Brella Sdn. Bhd. is high due to the features and function of BrellaX are very in line with customers' needs and requirements.

3.2 Target Market

The Brella Sdn. Bhd. focuses on the business to business (B2B) and business to customer (B2C) platform. The target market will be retailers, manufacturers, suppliers and also the parents. In the B2B platform, Brella Sdn. Bhd. will make an agreement with the customers about the purchase and resale prices. Plus, the reseller must follow

the regulation that stated in the agreement to against the 'price attacks'. Besides, Brella Sdn. Bhd. will be the manufacturer for those suppliers that wish to increase the sales by adding unique and functional product in their organization. Furthermore, Brella Sdn. Bhd. has personal website for both customers in B2B and B2C platform who interested in the BrellaX to enquiry about the products and place order.

3.2.1 Retailers and Wholesalers

The target market of Brella Sdn. Bhd. will be the wholesalers and retailers such as Mr. DIY. Mr. DIY have more than 560 stores in Malaysia which included Kuala Lumpur, Penang, Perak, Selangor and so on. (“MR. D.I.Y.”, 2019) Besides that, they usually make purchases in large quantity and resell the products again to consumers because they have a lot of stores in the whole Malaysia. This kind of customers are very important for Brella Sdn. Bhd. due to it able to push the sales and revenues of our company. They can offer our products to customers from different regions. At the same time, it can also bring free publicity for our products. That is because they have a large and stable customer base. When their customers go there, they will see our products on sale. The presence of our products will be greatly enhanced among consumers. In order to establish and maintain long-term cooperative relations and friendly relations with the customers, our company will provide discounts for them.

3.2.2 Parents

Brella Sdn. Bhd. will target the parents are concerning on child safety. According to Vignes (2019), there have 4 children go missing every day in average and these incidents have made the parents nervous and worry about their child safety. This is because the parents do not know exactly where their children are. Our BrellaX will be

able to attract and benefits this category of customer when they purchase our product. This is because of the unique features and functions of our BrellaX. Our product is ease to use by the teenagers even the primary school students due to its automated open and close function. They just need to press a button to open or close the umbrella when necessary. Besides, the parents able to track the location of the umbrella with GPS and also to pinpoint the location of the umbrella in order to ensure safety of their children when necessary. The BrellaX is convenient to hang on anywhere that able to be hung as the hook attached is make the users more convenient and save the space. So that, the parents could put the BrellaX inside their children's bags or hang on their bags. Therefore, BrellaX is very suitable for the customers to solve their problems and gain the convenient from it.

3.3 Competitive Position within Target Market

Table 3.2: Competitive Analysis Grid for Brella Sdn. Bhd.

Name	Brella	MyUmbrella	Twinlink Services
Product features	Light emitting, foldable, big, GPS tracking, functional coach, open and close automatically	Foldable, Variety of size, Transparent, Dome, Double layer	Foldable, Auto open, Manual open and close, Double layer, Anti-slip cap, Sun protection, Bottle shaped
Price range	Low RM 39	Low RM 26-35	Low RM 20-30
Brand name Awareness	Low	High	High
Quality of product	High	High	High
Country of origin	Malaysia	Malaysia	Malaysia
Market segment	B2B&B2C	B2B	B2B
Access to distribution channel	Medium	High	High

Source: Developed for the research

4.0 MARKETING PLAN

4.1 Product Feasibility Analysis

4.1.1 Full description of the product

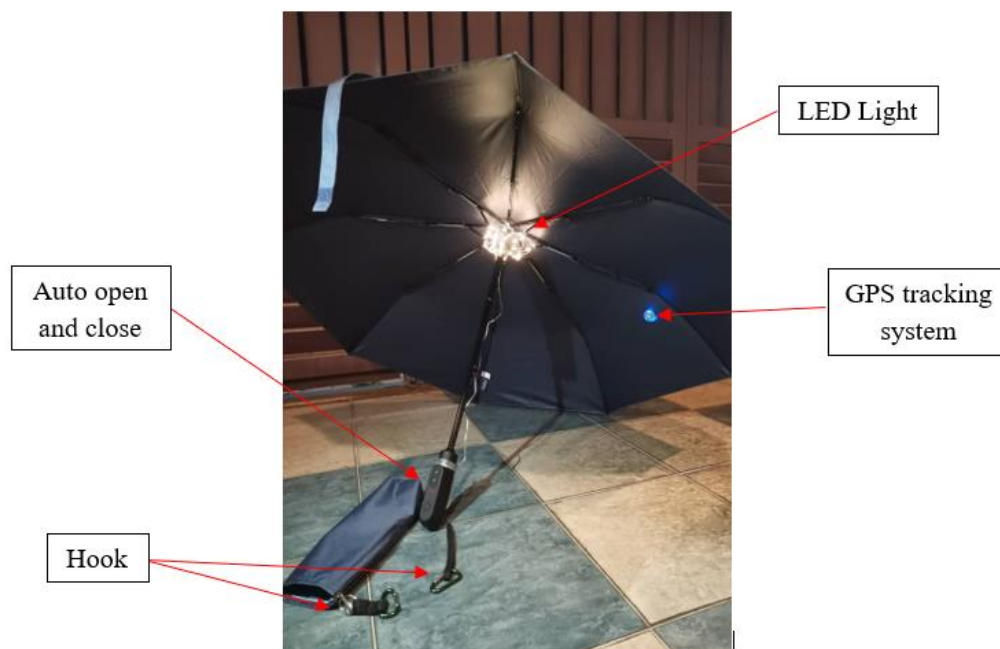
Brella Sdn. Bhd. is focusing on manufacturing umbrellas with new features and produce customized products to suit the needs of the umbrella users in Malaysia. The slogan “Your convenience, Our responsibility” clearly reveals that BrellaX is mainly focused on our customer’s convenience with a special and innovative way. Our newly developed product, BrellaX is a pioneer in the market. Brella Sdn. Bhd. has transformed traditional umbrella into a new umbrella that is equipped with customized equipment. The product is named with BrellaX is because it is classified as the first generation of our products. BrellaX Sdn. Bhd. will keep improving and come out with new generation. Brella Sdn. Bhd. applied the concept of GPS on the umbrella for the sake of safety concern. GPS function that is added on the umbrella will help the parents to know the track of their children in case any incident. The GPS system is connected to a phone where customers can check their phone on the location of the umbrella.

The purpose of BrellaX is to enhance the speed of auto open and close of an umbrella which provides convenience to umbrella users. It is because the traditional umbrella cannot to be opened and closed quickly and this brings trouble to the umbrella users, they get wet during the time open and close the umbrella under the rain. Brella Sdn. Bhd. came out with the improvement on the mechanical function of the umbrella to help the umbrella users.

Besides that, BrellaX is developed with LED light to allow umbrella users to see clearly when there is no light on the road at night. It is to enhance the safety of umbrella users as other drivers can notice there are pedestrians. The LED light is functioning through battery at the holder. The battery will be placed and kept inside a waterproof container, thus umbrella users have no need to worry about the battery condition during the rainy day. They only need to change the battery once a long time.

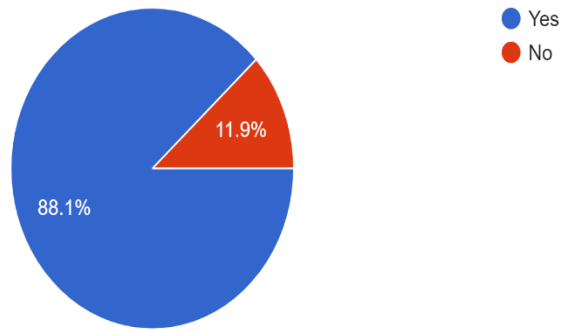
BrellaX is added a hook at the bottom of the umbrella. The function of the hook is to improve convenience for umbrella users to bring BrellaX everywhere. They can hang BrellaX on the beg they carry meanwhile it is not consuming large space. Therefore, Brella Sdn. Bhd. came out BrellaX for umbrella users which can increase their convenience.

Figure 4.1: Design of BrellaX



4.1.2 Concept Testing

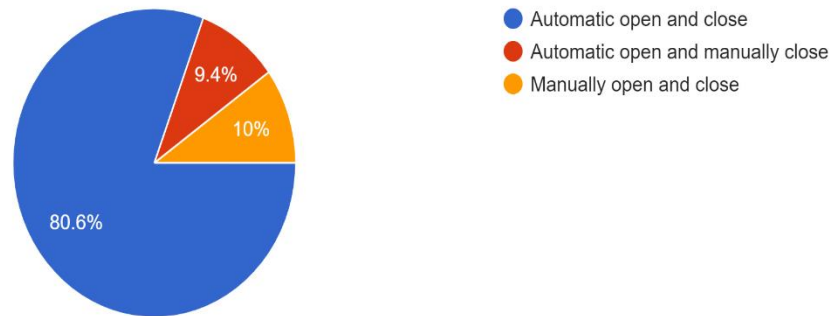
Pie Chart 4.1: What would you be pleasant if there is an umbrella which could provide you with an emitting light feature?



Source: Developed for the research

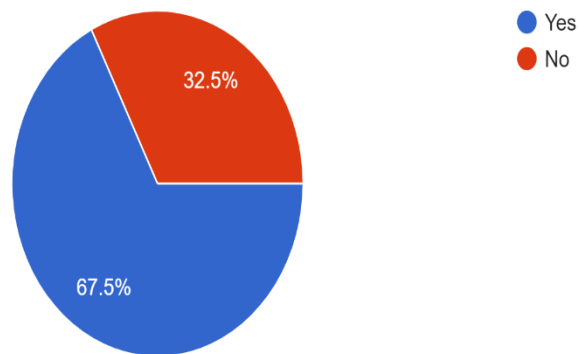
There are 88.1 % of respondents think that Umbrella install with an emitting light feature is safer than a normal umbrella. This survey results give Brella Sdn. Bhd. opportunity to develop light feature meanwhile BrellaX can help umbrella users to increase awareness from other road users in rainy night. Therefore, umbrella users will feel more secure to walk during rainy days at night.

Pie Chart 4.2: Which umbrella open/close feature do you prefer?



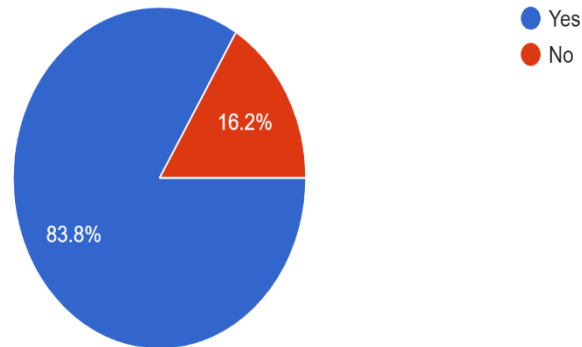
Source: Developed for the research

Pie Chart 4.3: Do you find it slow and inconvenient when you are opening the umbrella?



Source: Developed for the research

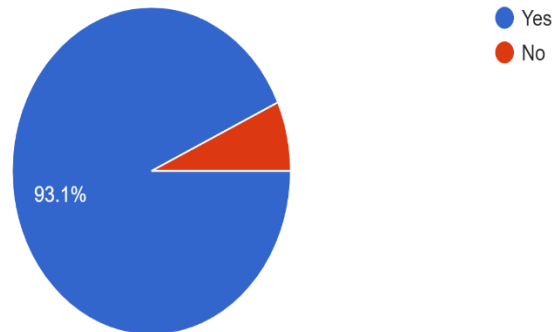
Pie Chart 4.4: Do you find it slow and inconvenient when you are closing the umbrella?



Source: Developed for the research

According to survey results, there are 80.6% of respondents think that umbrella with automatic open and close feature is more preferable than manually open or close. Besides, there is 67.5% of respondents find that it is slow and inconvenient when opening the normal umbrella. There is 83.8% of respondents find that it is slow and inconvenient when closing the normal umbrella. As a result, Brella Sdn. Bhd. come out with an automatic open and close feature to fulfill the umbrella users' demand.

Pie Chart 4.5: Would you be pleasant if the umbrella's cover comes with a hook/attach feature that you can use to attach the umbrella anywhere?



Source: Developed for the research

Brella Sdn. Bhd. conduct survey to investigate the perception of customers. There is 93.1% of respondents agree that it would be pleasant if the umbrella's cover comes with a hook or attach feature that you can use to attach the umbrella anywhere. This survey results prove that BrellaX is the need for customers. So, Brella Sdn. Bhd. develop this product to the umbrella users to increase their convenience in bringing an umbrella.

4.2 Pricing Strategy

4.2.1 Cost-Plus Pricing

It is adding a mark up to cost to ensure Brella Sdn. Bhd. sells a product that more than its cost and avoid loss. Normally the pricing on cost-plus model is to add a fixed percentage on top of unit cost. Cost-plus pricing needs less market research and able to cover the cost and provide consistent positive rate of return.

4.3 Channels of Distribution

Brella Sdn. Bhd. chose to implement the channel of distribution on the mixture of direct channel and indirect channel. The length of distribution channels will not too long. The BrellaX can be sold to target customers directly or through intermediaries such as wholesalers and retailers. Brella Sdn. Bhd. decided to choose both distribution channels in order to increase sales and approach customers easier.

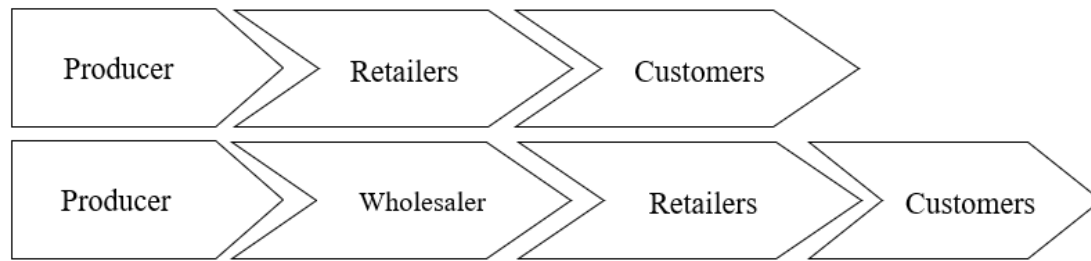
4.3.1 Direct Channel

Brella Sdn. Bhd. is the manufacturer of BrellaX. Every umbrella user is the target customers of Brella Sdn. Bhd.. The target customers of Brella Sdn. Bhd. can purchase BrellaX directly through company website or contact the salesperson.

4.3.2 Indirect Channel

Brella Sdn. Bhd. also provides products to wholesalers and retailers. Normally wholesalers and retailers will buy in bulk and then sell the products to the end consumers. More customers can purchase BrellaX conveniently from the wholesalers and retailers.

Figure 4.2: Distribution Channel of Brella Sdn. Bhd.



4.4 Promotions and Advertising

4.4.1 Promotion

4.4.1.1 Influencer

Influencer promotional method is an effective way to create brand awareness among customers and reach the new customer in the targeted segment. According to 2019 Influencer Marketing Survey Report (2019), 80% of marketers find that influencer is effective in bringing the brand to consumers and 89% mention ROI from influencer is comparable or even better than other channels.

4.4.1.2 Refunds and Rebates

Refunds are the ways of guaranteeing customers about the quality of BrellaX. Rebates is offered when the customers' purchase quantity reached a specific limit. Adopting refunds and rebates strategy is to attract new customers to purchase our products and create customer loyalty for long-term. Those customers who adopt BrellaX will be loyalty to our brand since the quality of products are good.

4.4.1.3 Hosting Event

Brella Sdn. Bhd. will host events to get people physically into business and make them become customers. The events will not too super organized but as simple as open house. Through the events, BrellaX can be drawn to larger crowds and new customers.

4.4.2 Advertising

4.4.2.1 Social Media Advertising

Facebook, Youtube and Instagram are the three top most popular social network sites and apps. Brella Sdn. Bhd. will create account thus online advertising is available on these three social medias. The role of digital has increased new heights in our lives. The number of people around the world using the internet has reached 4.54 billion in January 2020. There are 3.8 billion people using social media in January 2020 which with an increase of 9 percent since this time last year (Kemp, 2020). As of January 2020, about 81% of the Malaysian population were active social media users (Statista, 2020). Therefore, it is an effective way as the Internet can deliver our brand to the customers and has the potential to spread positive word-of-mouth.

4.4.2.2 Company Website

By staying up to date with the new development in digital marketing, create an own company website is an easy meanwhile not expensive advertising method as compared to others. A company website makes business accessible at any time and provides customers the convenience of reviewing products and services of Brella Sdn. Bhd.

when it is not office hours. Company website can provide up-to-date information to customers where the customers can interact with company anytime.

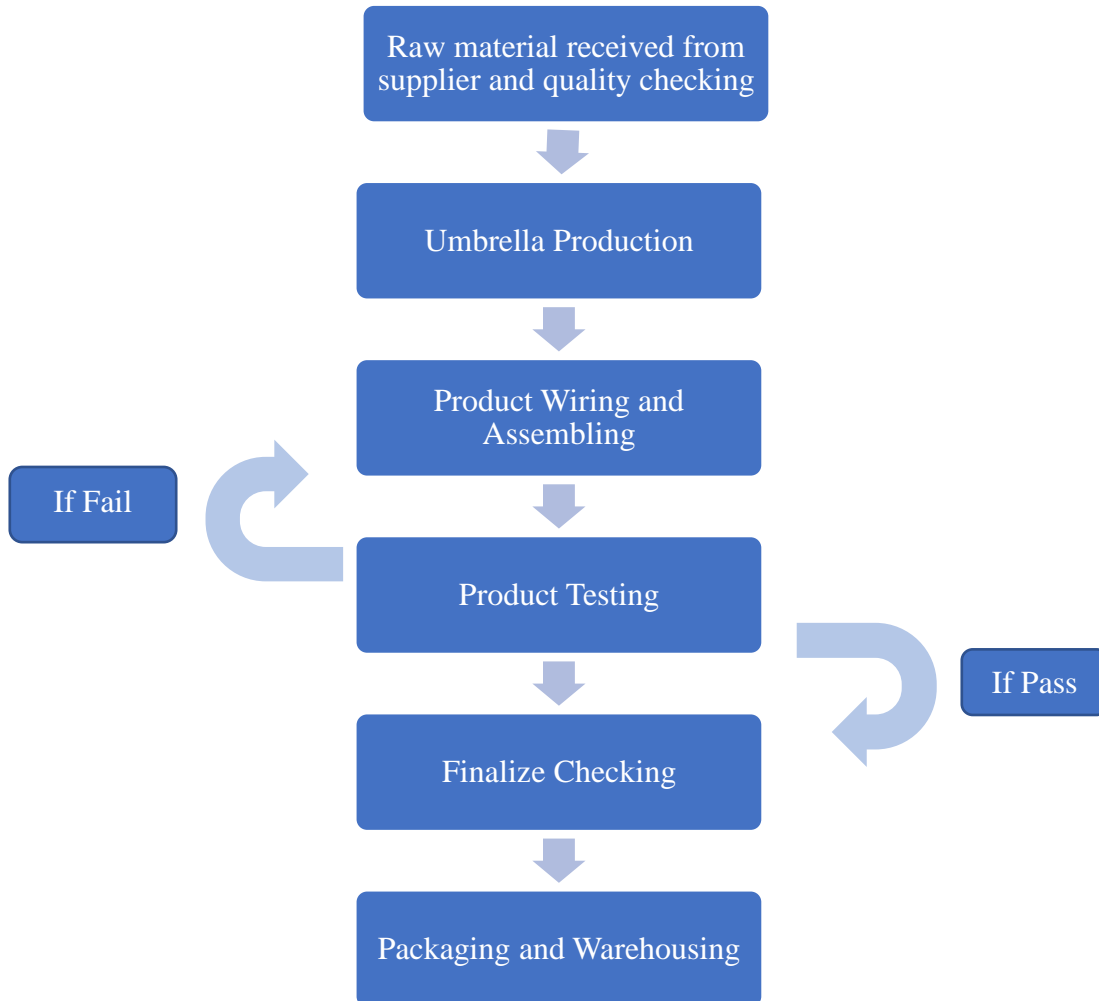
4.4.2.3 Point-Of-Purchase Advertising

According to POPAI's 2012 Shopper Engagement Study (2012), it clearly states that shoppers make 76% of buying decisions at the point of sale. This is an advertising based on impulsive buying and using displays designed to catch a shopper's eye, especially at the place where placement is made. The displays are generally created for distribution by the manufacturer to wholesalers or retailers who sell the merchandise from manufacturer.

5.0 PRODUCTION PLAN

5.1 Manufacturing Process

Figure 5.1: Manufacturing Process in Brella Sdn. Bhd.



Source: Developed for the research

5.1.1 Raw Materials Inbound

Raw materials that received will be inspect immediately for quality and quantity. The quality of the received raw materials must be what we ordered from the suppliers and that it must passed the quality requirements to meet the standard. If the quality of the raw materials does not meet the requirements, then it will be rejected and be sent back to the supplier. Other than quality, the quantity of the raw material will also be inspected and should meet the number of raw materials that we ordered.

5.1.2 Umbrella Production

The umbrella production will begin with its shaft. After assembling the shaft of the umbrella, next step is to have the ribs and stretchers of the umbrella assemble. The ribs will run underneath of the umbrella and the stretchers will then connect the ribs with the shaft of the umbrella. Next, the ribs and stretchers are then connected to one another with a joiner. Next is to add the cover or the canopy to the umbrella. Finally, the umbrella is then packaged.

5.1.3 Product Wiring And Assembling

After the umbrella packaging is complete, next is to connect the wiring to the umbrella itself. Wiring include GPS and LED light. GPS will be attached underneath the canopy of the umbrella, and the LED light will be attached on top of the canopy. After attaching both the GPS and the LED light, the next step will be electrical safety testing. This step is very important because safety is always the priority.

5.1.4 Product Testing

This process is to test and measure the product to ensure that the product is completely functional and live up to the quality standard for consumers. This test includes, LED light testing to ensure that it is functionable, GPS testing to see if it works and the automatic open and close feature as well. If there are any feature that is show failure, the product will be send back to production for further testing and reassembling. In this stage, there will be two possibility, one is when the product successfully passed the test, then it will move on to the next stage, and if the product does not pass the testing stage, then it will be reverted back to the previous stage. This is to ensure that the production is smooth and concrete.

5.1.5 Finalize Checking

In the finalize checking process it will be conducted by technician professionals to ensure that the finale product is 100% safe and reliable for the consumers. The technician will conduct test such as water testing, GPS accuracy and reliability in automatic open and close function. If there are any fault, then the technician should provide an analysis on the reason why the product is showing fault and send back accordingly for reassembling.

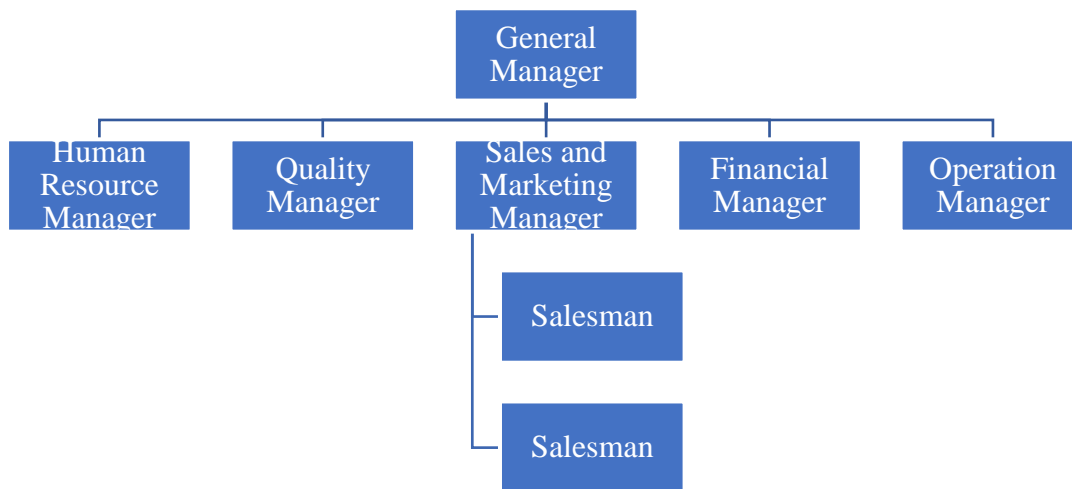
5.1.6 Packaging And Warehousing

After the product has completed its final checking and passes without any problems, then the next process is packaging and warehousing. The employee will cover the umbrella with a plastic cover as well as a bubble wrap layer on top of it to give the packaging more protection from being damage. All the finished package will be store in a box in large quantities. After that, the boxes will be labelled with company names

and details. After the packaging has been completed it will then be stored in the warehouse.

5.2 Availability of Qualified Labour Pool

Figure 5.2: Labor Pool in Brella Sdn. Bhd.



Source: Developed for the research

5.2.1 General Manager

The responsibility and duties of a general manager is to supervise all the head of departments and ensure that each respective department are running its operation without any difficulties or complications. General manager is also responsible for monitoring and motivating staff to ensure that the staff is always motivated and are achieving the goals. General manager must also allocate budget resources accordingly

so that each and every department will get its fair share of resources enough to complete its operational task without any complications.

5.2.2 Human Resource Manager

Human resource manager is the person that manages the organization's manpower and human resource by planning, implementing and evaluating employee relations. Human resource manager must ensure that each department have sufficient amount of manpower allocated for its purpose and its operational tasks. Human resource manager is also responsible for recruiting, hiring and conducting interviews to ensure that the organization always have a sufficient amount of human resource that will keep the business running and operational effectively and efficiently at all times.

5.2.3 Quality Manager

The responsibility of a quality manager is to ensure that the quality of the raw materials, inventory and etc are up to its standards and also meet the quality that we demanded. Quality Manager is also responsible for monitoring and evaluating all individual processes from examining the products to finalize checking the product. Quality Manager is essential, because a quality manager can detect a defective product or a lower quality raw materials.

5.2.4 Operation Executive

Operation Executive is someone who is responsible for the part of the workplace team and he or she is responsible for handling the standard operation procedure of the process. And making sure that the operation is running smoothly and accordingly.

5.2.5 Sales and Marketing Manager

A sales and marketing manager is responsible for researching and coming out with strategies to market a certain product or service. Sales manager are also responsible for coming out with plans and implementing them into operation. They must also ensure that the sales goals requirements are met and achieved.

5.2.6 Financial Manager

Financial Manager are mainly responsible for the overall financial health condition of the organization. They are the one that come out with the financial report and also to come out with financial strategies to fight bottlenecks and to deal with financial risk in the long-term.

5.2.7 Operation Manager

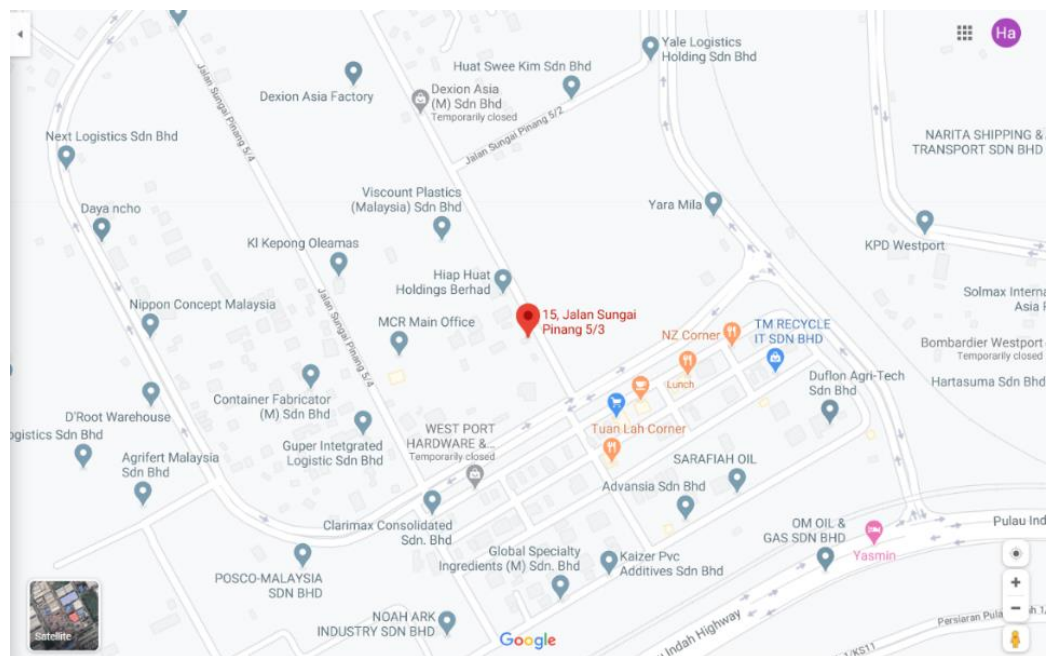
An operation manager is a key part of a management and he or she will supervise and in charge of the entire operation process. An operation manager is someone who must ensure that the operation is running smoothly without any complications or troubles.

They are also in charge of the operation executive, they are responsible for team management so that the whole team will be able to run the operation smoothly.

5.3 Physical Plant

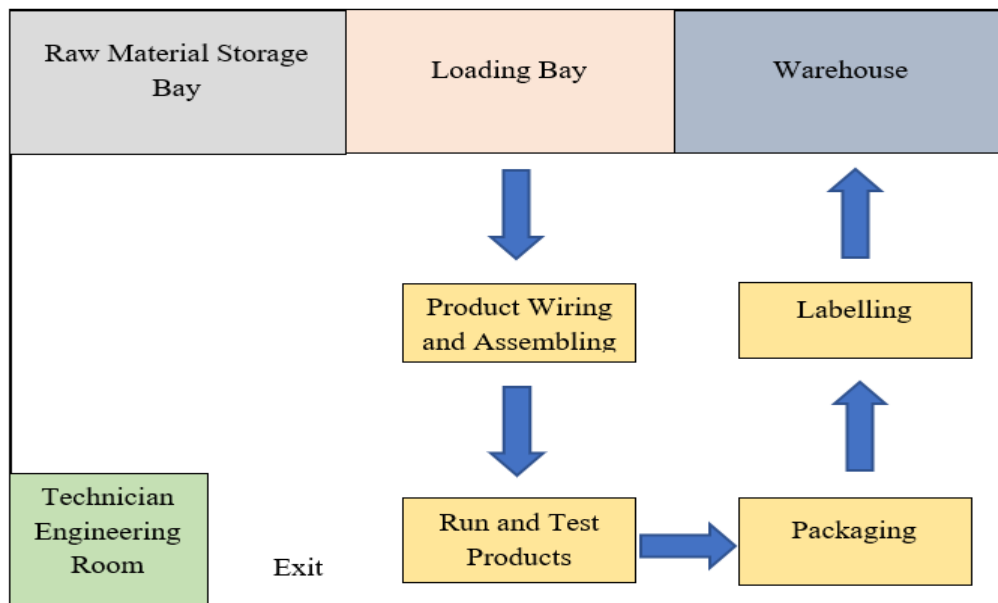
Location of the business will be at 15, Jalan Sungai Pinang 5/3, Taman Perindustrian Pulau Indah, 42929 Pelabuhan Klang, Selangor. The rental cost of the proposed business location will be RM5,500 per month. The size of the factory will be 10,000 square feet.

Figure 5.3: Location of Brella X Sdn. Bhd.



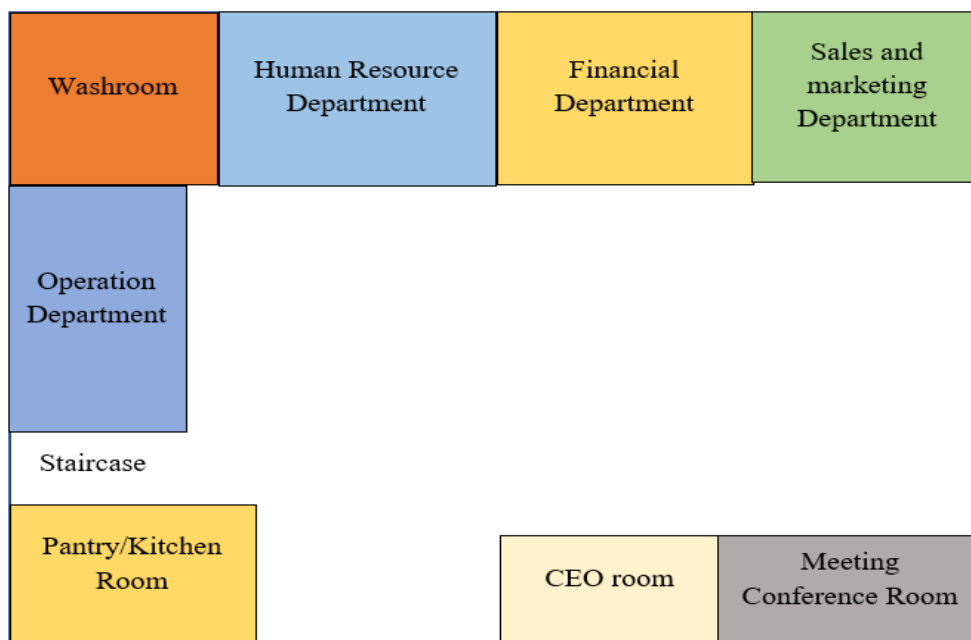
Source: Developed for the research

Figure 5.4: Ground Floor Factory



Source: Developed for the research

Figure 5.5: First Floor Office



Source: Developed for the research

5.4 Machineries and Equipment

5.4.1 Production Machineries and Equipment

Table 5.1: Production Machinery and Equipment

Particulars	Quantity (Units)	Cost per unit (RM)	Total (RM)
Sharp Air Conditioner 1.5HP R32 AHA12WCD	3	1,364	4,092
VANGSTA production wood Table	6	349	2,094
Warehouse shelf	100	4	400
9 KG Dry Powder Fire Extinguisher	4	100	400
Hycq 14 350mm 2000w cut off machine fibre cutter machine	2	320	640
Konwa KW-611 Sewing Machine	4	299	1,196
J Sewing Machine Bench	4	202	808
Tools kit set	4	53	212
Plastic chair	20	4	80
EVERLAS foldable Ladder	2	83	166
Stainless Steel Knife Set	4	40	160
Total			10,248

5.4.2 Office Machineries and Equipment

Table 5.2: Office Machinery and Equipment

Particulars	Quantity (Units)	Price per unit (RM)	Total (RM)
Sharp Air Conditioner 1.5HP R32 AHA12WCD	7	1,364	9,548
9 KG Dry Powder Fire Extinguisher	4	100	400
Oki MB472 Multi-function Laser Printer	1	699	699
Office Chair	18	69	1,242
Office Table Desk	6	126	756
Meeting Table	1	700	700
Yamada Water Dispenser	1	399	399
Coffee Machine	1	109	109
Home Office Employee Control Check In Machine	1	102	102
HP Office Laptop	6	600	3,600
Office Phone	6	50	300
Office Room Sofa	1	2,899	2,899
Office 50.inch 4K TV	1	1,449	1,449
Total			22,203

5.4.3 Production Materials

Table 5.3: Production Materials

Particulars	Quantity (Units)	Price per unit (RM)	Total (RM)
Umbrella Fabric	1500	0.85	1,275
Umbrella Ribs	1500	3.00	4,500
Stretchers, handles	1500	4.00	6,000
LED Light	1500	2.50	3,750
GPS device	1500	6.00	9,000
Battery	1500	1.20	1,800
Cables	1500	1.00	1,500
Hook/Attach	1500	2.00	3,000
Total			30,825

5.5 Names of Raw Materials Supplier

Table 5.4: Names of Raw Materials Supplier

Umbrella Fabric	<p>ShedRain Corporation</p> <p>Tel: +1 503-255-2200</p> <p>Email: info@shedrain.com</p> <p>Address: 8303 NE Killingsworth St, Portland, OR 97220, United States</p>
Umbrella Ribs, Stretchers and handles	<p>Lily Sdn. Bhd.</p> <p>Tel: 04-583 2828</p> <p>Email: lysb2323@gmail.com</p> <p>Address: 19, 21, 23 & 25, Lorong Seruling 3, Handersons Industrial Park, Kampung Valdor, 14200, Seberang Perai Selatan, Pulau Pinang, 14110</p>
LED lights	<p>Hi-Beam Lightning (M) Sdn. Bhd.</p> <p>Tel: +603-3134 3882</p> <p>Email: I.Want.to.Save@degindustrial.com</p> <p>Address: Lot 47, Lorong Jala 14/KS10, Telok Gong, 42000, Port Klang, Selangor Darul Ehsan, Malaysia.</p>
GPS device	<p>Stopanik Sdn. Bhd.</p> <p>Tel: +603-33100032</p>

	<p>Email: support@stopanik.com</p> <p>Address: 53-2 Jalan Nautika A U20/A, Section U20, Pusat komersil TSB Sungai Buloh, 40160 Selangor, Malaysia</p>
Battery	<p>AR Team Electronics Enterprise</p> <p>Tel: 018-371 2204</p> <p>Email: sales.artamelectronics@gmail.com</p> <p>Address: No-B10, Tingkat 1, Jalan Teluk Baharu 5, Tanjung Lumpur, 26060, Kuantan, Pahang Darul Makmur, Malaysia</p>
Cables	<p>Universal Cable (M) Berhad</p> <p>Tel: +607 355 3333</p> <p>Email: info@ucable.com.my</p> <p>Address: No. 33, Jalan Tiran Kangkar Tebrau 81100 Johor Bahtu Johor, Malaysia</p>
Hook/Attach	<p>MR. D.I.Y.</p> <p>Tel: +603-8961 1338</p> <p>Email: enquiry@mrdiy2u.com</p> <p>Address: MR. D.I.Y. Trading Sdn. Bhd. Lot 1851-A & 1851-B, Jalan KPB 6, Kawasan Perindustrian Balakong 43300 Seri Kembangan, Selangor D.E, Malaysia</p>

5.6 Quality Control

5.6.1 Setting Our Quality Standards

Brella Sdn. Bhd. Must set its own quality standards that met the required standard in the umbrella industry. For an umbrella standard, there are a few types of standard that Brella Sdn. Bhd. Need to meet. Some of the examples is the switch performance detection standard, which we will need to test the umbrella's flexibility. We must make sure that the switch part does not have any malfunctions or falling off. Other than that, there is also the umbrella bone standard, we must make sure that the umbrella bone should not be easily rusted, surface should be smooth and the spring should be elastic as well. There are some of the standard that we must set to ensure quality control.

5.6.2 Supplier Selection

Brella Sdn. Bhd. Will get the raw material from multiple suppliers. Therefore, to ensure reliable quality control, Brella Sdn. Bhd. Must make sure that the multiple suppliers are trustworthy, reliable and able to keep their promise without any compromise. With trustable and reliable supplier, Brella Sdn. Bhd. Will be able to ensure that every raw material will be on the best quality so that the final umbrella product will be reliable and durable. If there are any compromise from any of the supplier, Brella Sdn. Bhd. will report this to the specific supplier and will change the supplier to another company in order to maintain high level quality of materials.

5.6.3 ISO 9001

To ensure the best of quality of the materials received by Brella Sdn. Bhd. we will be implementing the ISO 9001 standard. ISO 9001 is the international standard that

specifies the requirements for a quality management system which is also known as QMS. By implementing QMS, Brella Sdn. Bhd. will be able to ensure that its products are able to meet with the international standard requirements which in turn will be able to provide and meet customer and some regulatory requirements.

5.6.4 Labelling and Packaging Quality Control

To ensure the best quality of the product, Brella Sdn. Bhd. will be wrapping and packaging the product with a plastic cover as well with a bubble wrap on top of it to ensure maximize protection to prevent any damage when transporting or warehouse keeping. With layers of protection, it will also decrease the chance for the product to be damaged and also decreases the ability to tamper with the product for ensuring quality. Brella Sdn. Bhd. will also be labelling the product as well. Every product will be labelled with a logo and with series number as well. By labelling the product, it allows better communication and better impression of the product to the customer and enabling it to stand out as well. Other than that, the series number provides the ability to track on the product to ensure better management of the product.

5.6.5 Getting Feedback

Another way that Brella Sdn. Bhd. uses to ensure quality control will be to receive feedback from its consumers. Brella Sdn. Bhd. will be using measurable feedback such as customer survey, online ratings and review to be able to understand from the consumer's perspective of the product and also to get a clearer picture of the product quality. These feedbacks are important to us to ensure quality and as well as improvement.

5.6.6 Making Improvements

After receiving the feedback from the consumer, Brella Sdn. Bhd. will ensure better quality control by making improvements on the product based on the consumer's feedback. Customer's expectation and feedback will be Brella Sdn. Bhd. priority and Brella Sdn. Bhd. will always be putting its customer first. Therefore, Brella Sdn. Bhd. will listen to its customers' feedback and continually to improve its product to ensure the best quality.

5.6.7 Employee Training

Brella Sdn. Bhd. will also be prioritizing its employee training as well. We believe that employee's capacity is very important in ensuring a good product quality. Therefore, Brella Sdn. Bhd. will be providing different field of training to the workers ranging from different departments. The training will be customized and based on their department and fields. In order to take care of the customer, Brella Sdn. Bhd. must first take care of its employee first. Brella Sdn. Bhd. will be providing learning and development to the employee to ensure that every employee will have the capacity to carry out operations effectively and efficiently.

5.6.8 Incoming Quality Inspection

Brella Sdn. Bhd. will have 3 process when it comes to our quality inspection. The first process will be the incoming quality inspection. Incoming quality inspection starts the earliest and it will involve checking the raw materials and components before heading into production.

5.6.9 Intermediate Quality Inspection

The second process when it comes to Brella Sdn. Bhd. will be the intermediate quality inspection. During the intermediate quality inspection, it will happen during the middle of production. The inspection will occur in the middle stage that allows Brella Sdn. Bhd. to check the goods during various types of production processes and also to check the material usage as well.

5.6.10 Final Quality Inspection

The third and final process when it comes to inspection will be the final quality inspection stage. In this stage, the inspection care carried out at the very final production stage. Inspection during this stage, allows any possible defects to be found and be fix if needed.

5.7 Customer Support Strategies

5.7.1 Multiple Communication Channel

Brella Sdn. Bhd. will be providing customer service hotline so that customer can dial the customer service hotline anytime when customer come across a problem or when they have a question or any inquiries. Brella Sdn. Bhd. would like to provide excellent customer service and to be able to respond as quickly as possible to any customer inquiries. Brella Sdn. Bhd. provide a few customer service hotline channels for customer to reach us easily and with ease. One of the few ways that a customer can

contact us is through the company's official website to find out more about our contact channels. Brella Sdn. Bhd. official website have a live customer hotline chatbox that allows the customer to chat or inquire further. Other than using the company official website, customer will be able to contact us through email as well which is listed on the company official website. Customer will be able to email us via brella.info@gmail.com.

5.7.2 Personalized Customer Respond

In order to ensure better customer support, Brella Sdn. Bhd. will be personally replying to every customer email or enquires. We here in Brella Sdn. Bhd. believe that every customer email that we received is a value to us. When we personally reply to the email, it shows that we value our customer and care about their needs. Other than that, by personally responding to them and catering each individual need, it also shows that Brella Sdn. Bhd. take its customer support very seriously as well.

6.0 MANAGEMENT TEAM

The Brella Sdn. Bhd. founded by four positive and enthusiastic entrepreneurs. At the same time, they are the shareholders and each of them are holding different manager roles in Brella Sdn. Bhd. They are Mr. Loh Ho Heng, Mr. Yew Choon Lim, Ms. Teh Shi Hui Winnie and Ms. Leong Hew Wai.

Figure 6.1 Management Team of Brella Sdn. Bhd.



Source: Developed for the research

6.1 Management Team in Brella Sdn. Bhd.

6.1.1 General and Financial Manager

Mr. Loh Ho Heng

Mr. Loh holds the position as general and financial manager of Brella Sdn.Bhd. He was graduated and courted a Bachelor of Administration (HONS) Entrepreneurship in University Tunku Abdul Rahman (UTAR). Mr. Loh is an active person, he always takes part in curriculum activities during studying. Besides, he is a person who can reasonably think and solve problems even if he encounters difficulties and problems. Not only that, he is also good at communication and conversation. He can skillfully encourage peers and persuade them to do things more confidently. His capabilities, abilities and skills knowledge could lead the management team and also the Brella Sdn.Bhd. towards success. Apart from that, Mr. Loh has the basic knowledge and experience of accounting and finance. This is because he had an internship in a financial-related company. He has strong analytical and predictive skills. He could forecast the financial development of Brella Sdn. Bhd. in order to reduce any unexpected financial problems, so that the company can develop better and smooth.

6.1.2 Operation and Quality Manager

Mr. Yew Choon Lim

Mr. Yew holds the position as operation and quality manager of Brella Sdn.Bhd. He was graduated and courted a Bachelor of Administration (HONS) Entrepreneurship in University Tunku Abdul Rahman (UTAR). He has learned about the general knowledge of finance and budgeting due to he was working as an assistant manager in 99 Speedmart. He also has high management skill and communication skill. His knowledges, skills and experiences could help him to manage the Brella Sdn. Bhd. as well. This is because the operation of a company involves not only management skills

but also many aspects of knowledge, such as finance. Moreover, Mr. Yew has worked as assistant car accessories installment and also has experience in inventory management. These experiences help Mr. Yew know to design and review product or process specifications. Plus, he also knows to set supplier requirements for raw materials or intermediate products and monitor their compliance. These are the reasons that Mr. Yew could become the operation and quality manager in Brella Sdn. Bhd.

6.1.3 Sales and Marketing Manager

Ms. Teh Shi Hui Winnie

Ms. Teh holds a position as sales and marketing manager of Brella Sdn.Bhd. She was graduated and courted a Bachelor of Administration (HONS) Entrepreneurship in University Tunku Abdul Rahman (UTAR). She has general knowledge of sales and marketing, management and accounting area. She has strong analytical and good at negotiation and persuasion. She also has excellent communication and customer service skills as she had working at customer service department during internship. Besides, she is a fast learner and strong mental abilities. Ms. Teh is very fit the manager role this is because she could apply her knowledge and experiences to penetrate the existing market and gain profit for the company.

6.1.4 Human Resource Manager

Ms. Leong Hew Wai

Ms. Leong holds a position as human resource manager of Brella Sdn.Bhd. She was graduated and courted a Bachelor of Administration (HONS) Entrepreneurship in University Tunku Abdul Rahman (UTAR). Ms. Leong is an active listener. She likes to listen others whatever happy or sad matters. This cause the people like to get close with her. Besides, she has the knowledges that related to the human resource field. She

had experiences as a food server and teaching staff. It resulted in having excellent communication skill and high motivation. She also good in persuasion and training and development. So, it could help her to develop the employees more efficiently. The knowledges and then skills could help her to handle and solve the problems easily.

6.2 Key Professional Service Providers

6.2.1 Law Firm

Company Name : Fareez Shah& Partners

Address : G-15, Level G, Metia Residence, Persiaran Sukan, Seksyen 13, 40100, Shah Alam, Selangor.

Contact Number : +6 03 5031 5452

Email Address : fareez@fareezlaw.com

6.2.2 Accounting Firm

Company Name: YAU & CO.

Address : E-3A-26, IOI Boulevard Puchong, Jalan Kenari 5, Bandar Puchong Jaya, 47170 Puchong, Selangor

Contact Number : +6 03 8051 2358

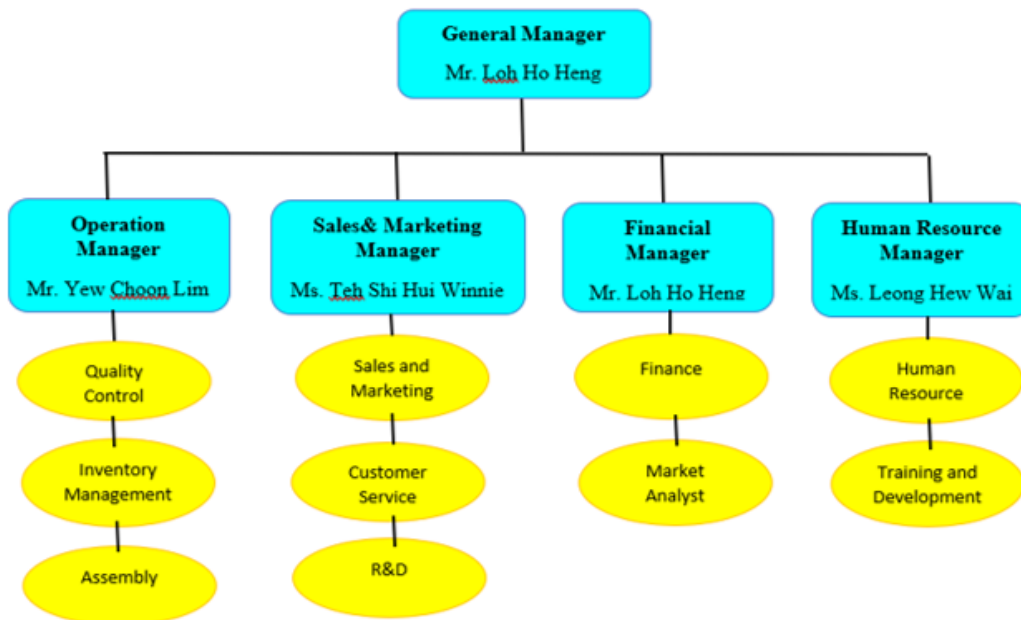
Email Address : advisory@yauco.com.my

7.0 COMPANY STRUCTURE, INTELLECTUAL PROPERTY AND OWNERSHIP

7.1 Organizational Structure

7.1.1 Organization Chart Figure

Figure 7.1: Organizational Chart of Brella Sdn. Bhd.



Source: Developed for the research

7.1.2 Description of Organizational Structure

General Manager

The general manager is responsible to manage all the business activities of the organization and formulate effective business strategies and plans. The manager must

supervise daily business operation in order to ensure all the departments are running well. The general manager is the person who has the highest authorities and controlling power in the organization. All the decision made should be very carefully and rationale. This is because the wrong judgment and decision will bring unimaginable consequences for the company. In overall, the manager's responsibility is to ensure that the company can achieve the mission, vision and goals set by the company and that all operations are carried out smoothly in right way.

Operation Manager

As an operation manager, it is responsible to commit to improving quality, productivity and efficiency of a company. The operation manager must ensure the products' quality is high and keep improving. This is because the quality of the products will direct influence the image, reputation and also the status of the company. An operation manager should manage the inventory as well in order to prevent overstocks or shortage of inventory. The situations will cause the production line to fail to operate normally and will also reduce production efficiency. Moreover, our products are required to be assembled. The operation manager must arrange the corresponding staff in an orderly manner to ensure that the assembly process can proceed smoothly.

Quality Manager

The quality manager is responsible in develop an effective quality control process by understanding customer needs and requirements. The manager must ensure that employees comply with health and safety guidelines and legal obligations from the government. Besides, the manager should supervise relevant personnel and provide guidance and feedback to them. Supervise all product development procedures to

ensure quality standards. To solicit customer feedback in order to evaluate whether the product meets the requirements of them. Moreover, the manager should submit a detailed report to the relevant supervisor or manager. Plus, look for opportunities for improvement and develop new and effective procedures.

Sales and Marketing Manager

The responsibilities of a sales and marketing manager is increasing the sales of products and developing more potential market in order to create more competitive advantages to compete with the rivalries, increases the brand name and profits of the company. As a sales and marketing manager, the relationship with the customers should be maintained, especially the frequent customers. The relationship can be maintained by understanding the needs and demand of the customers and new marketing strategy. Furthermore, research is required to determine the market trend and develop the new marketing opportunities. So, the manager could formulate effective plans and strategy to achieve the company's targets and goals.

Financial Manager

The duties and responsibilities of financial managers included preparing financial and business activities report. The managers should collect and analyst the financial information of the company in order to formulate and develop a long-term business plan. The forecasting of the financial trend is one of the duties for the manager. The manager required to research and analyst the current financial trend and competitors' financial information to develop the strategic business plan. Besides, the manager is required to provide useful evidence to help the management in decision making. To minimize the financial risk and maximize the profitable in a company.

Human Resource Manager

The recruitment, selection and hiring process are conducted by the human resource manager. The manager is responsible to hire and recruit qualified employees and distribute them with right job position. It is because different people has different talents and abilities. The manager is responsible to provide relevant training and development to the employees, in order to improve their personal skills and abilities. Besides, the human resource manager is needed to handle all the staffing issues and cultivate the disciplinary among the employees.

7.2 Legal Structure

7.2.1 Legal Form of Organization

The business structure that used by Brella Sdn. Bhd. was Limited Liability Company (LLC). Compared to other business structure, it is a relatively new form of corporate ownership. It is a combination of sole proprietorship and corporation. Under LLC, the owners of the company have limited liability on the debts and losses and only needs to tax the business once. By using this structure, the company's shares will not easily fall into the hands of outsiders because the transfer or sale of shares must be approved by the majority of shareholders.

Besides, we choose the LLC as our business structure due to it easy to organize and operate the business. Currently, Brella Sdn. Bhd. are managing by four founders which also the shareholders. The Brella Sdn. Bhd. could increase the modal or capital of the

business by joining new membership because of this business structure has no limitation on the number of shareholders. Moreover, the shareholders of the company can fully participate in management. This could help the company reduce the expenses as not compulsory to hire the experts and in-depth understanding of the company is available for all shareholders.

7.2.2 Ownership Structure of the Business

Brella Sdn. Bhd. is founded by four entrepreneurs and each of them are holding different manager roles based on their abilities. At the same time, the founders are also the shareholders of the company. They have contributed certain amount of capital and percentages. So, they will receive the salaries monthly and also the dividend bonus when end of the year. In order to get more start-up capital, the founders had applied the Young Entrepreneurship fund (YEF) from SME Bank and UTARYESS fund from UTAR.

Table 7.1: Brella Sdn.Bhd.'s Shareholders

Name	Position	Capital Contributed (RM)	Capital Contributed (%)
Loh Ho Heng	General and Financial Manager	30,000	25
Teh Shi Hui Winnie	Sales and Marketing Manager	30,000	25
Yew Choon Lim	Operation Manager	30,000	25
Leong Hew Wai	Human Resource Manager	30,000	25
Young Entrepreneurship fund (YEF)		100,000	-
UTARYESS fund		5,000	-
<u>Total</u>		<u>225,000</u>	<u>100</u>

Source: Developed for the research

7.3 Intellectual Property

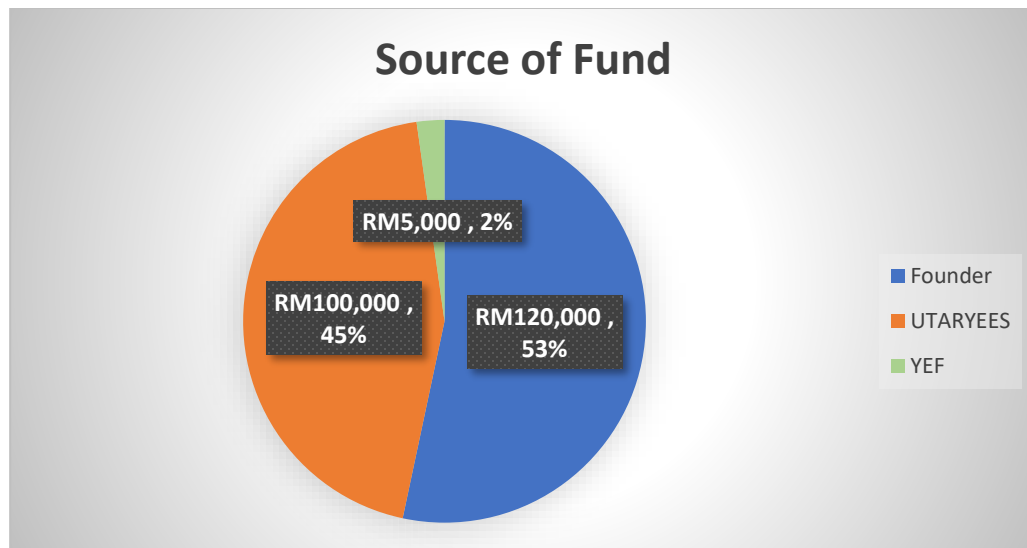
7.3.1 Trademark

The Brella Sdn. Bhd. will register trademark at Intellectual Property Corporation of Malaysia (MyIPO) to ensure that the name, logo design and other specific identities are protected under Trade Marks Act 1976. It could prevent other competitors or businessmen to copy or imitate our company brand for profit purposes. Besides, trademark can deliver the message and emotional nature about the company's image, products and services. So, it could help the customers of Brella Sdn. Bhd. more easily to find us and it also facilitate the company in hiring processes.

8.0 FINANCIAL PLAN

8.1 Capital Requirements for the Next Five (5) Years

Pie Chart 8.1: Source of Fund



Source: Developed for the research

Total Fund: $RM120,000 + RM100,000 + RM5,000 = RM225,000$

The source of funds will be from the founders, Young Entrepreneurship Fund (YEF) and UTAR Young Entrepreneur Startup Scheme. Each of the founders will contribute RM30,000 into the business and with a total RM120,000. We have applied YEF from SME Bank Malaysia with the amount of RM100,000 that created by Government to support young entrepreneurs to obtain additional funds to commence their businesses. Besides that, since all of the founders are UTAR students therefore we are eligible to apply the UTARYESS fund allocated by UTAR which contribute RM5,000.

8.1.1 Uses of funds - Start-up Costs

Table 8.1: Brella Sdn. Bhd. Start-up Costs

Particulars	Table	Cost (RM)
Assets		
Office Equipment	8.3	22,203
Machinery & Production Equipment	8.4	10,248
Total Assets		32,451
Expenses		
Sales and Marketing Tool	8.5	2,050
General Expenses	8.6	17,000
Administrative Expenses	8.7	630
Other Expenses	8.8	15,000
Total Expenses		34,680
Total Start-up Cost		67,131

Table 8.2: Brella Sdn. Bhd. Start-up Cost Available

	RM	RM
Funding from founders	120,000	
Funding from Young Entrepreneurship (YEF)	100,000	
Funding from UTAR Young Entrepreneurship Startup Scheme (UTARYESS)	5,000	<u>225,000</u>
(-) Total Start-up Cost		67,131
Start-up Cost Available		157,869

Table 8.3: Office Equipment

Particulars	Quantity (Units)	Price per unit (RM)	Total (RM)
Sharp Air Conditioner 1.5HP R32 AHA12WCD	7	1,364	9,548
9 KG Dry Powder Fire Extinguisher	4	100	400
Oki MB472 Multi-function Laser Printer	1	699	699
Office Chair	18	69	1,242
Office Table Desk	6	126	756
Meeting Table	1	700	700
Yamada Water Dispenser	1	399	399
Coffee Machine	1	109	109
Home Office Employee Control Check In Machine	1	102	102
HP Office Laptop	6	600	3,600
Office Phone	6	50	300
Office Room Sofa	1	2,899	2,899
Office 50.inch 4K TV	1	1,449	1,449
Total			22,203

Table 8.4: Machinery & Production Equipment

Particulars	Quantity (Units)	Cost per unit (RM)	Total (RM)
Sharp Air Conditioner 1.5HP R32 AHA12WCD	3	1,364	4,092
VANGSTA production wood Table	6	349	2,094
Warehouse shelf	100	4	400
9 KG Dry Powder Fire Extinguisher	4	100	400
Hycor 14 350mm 2000w cut off machine fibre cutter machine	2	320	640
Konwa KW-611 Sewing Machine	4	299	1,196
J Sewing Machine Bench	4	202	808
Tools kit set	4	53	212
Plastic chair	20	4	80
EVERLAS foldable Ladder	2	83	166
Stainless Steel Knife Set	4	40	160
Total			10,248

Table 8.5: Sales & Marketing Tools

Particulars	Quantity (Units)	Cost Units (RM)	Total (RM)
Business Name Card	500	0.10	50
Online Advertisement	1	2,000	2,000
Total			2,050

Table 8.6: General Expenses

Particulars	Months	Cost per Month (RM)	Total (RM)
Rental Deposit	2	5,500	11,000
Utilities Deposit	2	3,000	6,000
Total			17,000

Table 8.7: Administrative Expenses

Particulars	Quantity (Units)	Cost Units (RM)	Total (RM)
SSM Registration	1	60	60
SIRIM Label Registration	1	450	450
Domain Name Registration	1	120	120
Total			630

Table 8.8: Other Expenses

Particulars	Quantity (Units)	Cost Units (RM)	Total (RM)
Renovation Expenses	1	15,000	15,000
Total			15,000

8.2 Overview of Financial Projection

8.2.1 Assumption

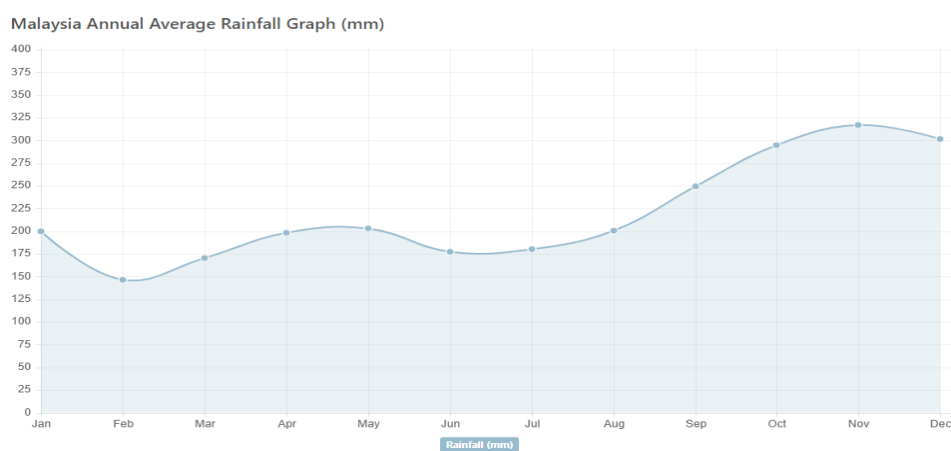
1. Starting from 2020, the tax rate of the company with paid-up capital not more than RM 2.5 million, 17% on the first RM 600,000, and the subsequent balance is 24%. The tax rate is assumed to remain unchanged from year 1 until year 5.
2. The rental of the factory will be remaining the same at RM 66,000 per year from year 1 until year 5.
3. The total sales revenues will be generated from the sales of BrellaX to end-users, retailers and wholesalers.
4. We are selling BrellaX at RM 39 to the customers, while RM 29 to retailers and wholesalers. Therefore, we do not provide any discount allowed.
5. We assume the product sales will increase every year from year 1 (23,325 units) until year 5 (62,820 units), from the sales to end-users, retailers and wholesalers.
6. A fixed 3% from the sales of BrellaX to end-users will be transferred to the commission only to the particular sale representative while the retailers and wholesalers do not have the commission as they already enjoyed lower price than end-users.
7. Sales & Marketing manager only has a basic salary and does not have any commission.

Table 8.9: The Quantity of Product Sales to end-users in Each Month

Month	Year 1	Year 2	Year 3	Year 4	Year 5
Jan	480	880	1,380	1,760	2,050
Feb	460	780	1,250	1,750	1,900
Mar	470	1,000	1,300	1,780	1,930
Apr	490	1,050	1,480	1,850	2,070
May	500	1,230	1,520	1,880	2,110
Jun	480	1,200	1,500	1,850	2,090
Jul	485	1,300	1,670	1,930	2,200
Aug	550	1,350	1,780	1,980	2,320
Sep	590	1,500	1,750	2,220	2,350
Oct	630	1,550	1,850	2,370	2,550
Nov	730	1,600	1,890	2,400	2,600
Dec	720	1,660	1,980	2,460	2,780
Total Quantity (Units)	6,585	15,100	19,350	24,230	26,950
Total Sales (RM)	256,815	588,900	754,650	944,970	1,051,050

**Table 8.10: The Quantity of Product Sales to Retailers and Wholesalers in Each
Month**

Month	Year 1	Year 2	Year 3	Year 4	Year 5
Jan	1,020	1,510	1,850	2,340	2,760
Feb	950	1,380	1,660	2,280	2,680
Mar	1,000	1,450	1,750	2,320	2,740
Apr	1,220	1,620	1,890	2,390	2,800
May	1,300	1,700	1,970	2,410	2,880
Jun	1,150	1,550	1,770	2,350	2,790
Jul	1,200	1,600	1,860	2,380	2,820
Aug	1,450	1,840	2,100	2,580	3,020
Sep	1,600	2,050	2,440	2,840	3,150
Oct	1,780	2,280	2,780	3,030	3,230
Nov	2,050	2,450	2,930	3,270	3,450
Dec	2,020	2,500	2,950	3,330	3,550
Total Quantity (Units)	16,740	21,930	25,950	31,520	35,870
Total Sales (RM)	485,460	635,970	752,550	914,080	1,040,230

Figure 8.1: The Statistic of Annual Average Rainfall

Source: Developed for the research

8.2.2 Material Cost

Table 8.11: Material Cost

Particulars	Quantity (Units)	Price per unit (RM)	Total (RM)
Umbrella Fabric	1500	0.85	1,275
Umbrella Ribs	1500	3.00	4,500
Stretchers, handles	1500	4.00	6,000
LED Light	1500	2.50	3,750
GPS device	1500	6.00	9,000
Battery	1500	1.20	1,800
Cables	1500	1.00	1,500
Hook/Attach	1500	2.00	3,000
Total			30,825

Table 8.12: Cost of one BrellaX

Product	RM
Umbrella Fabric	0.85
Umbrella Ribs	3.00
Stretchers, handles	4.00
LED Light	2.50
GPS device	6.00
Battery	1.20
Cables	1.00
Hook/Attach	2.00
Total	20.55

Table 8.13: Total Material Cost

Year	Target Production (Units)	Raw Material Cost (RM)	Total Purchase Cost for Raw Material (RM)
2020	23,925	20.55	491,658.75
2021	37,630	20.55	773,296.50
2022	45,300	20.55	930,915.00
2023	56,350	20.55	1,157,992.50
2024	62,820	20.55	1,290,951.00

8.2.3 Labor Cost

Table 8.14: Employees' Salary

Employees' Salary of Brella Sdn. Bhd.						
	Year 1		Year 2		Year 3	
	Monthly Salary (RM)	Annual Salary (RM)	Monthly Salary (RM)	Annual Salary (RM)	Monthly Salary (RM)	Annual Salary (RM)
Top Management						
General Manager with Financial Manager Position	3,500	42,000	3,700	44,400	3,900	46,800
Human Resource Manager	2,500	30,000	2,700	32,400	2,900	34,800
Sales and Marketing Manager	2,500	30,000	2,700	32,400	2,900	34,800
Operation Manager	2,500	30,000	2,700	32,400	2,900	34,800
Executives						
Engineering Executive	1,800	21,600	1,900	22,800	2,000	24,000
Lower Level Management						
Salesman (2 workers)	-	-	-	-	700x2=1,400	16,800
Security Guard	1,200	14,400	1,300	15,600	1,400	16,800
Operators (2 workers)	-	-	-	-	1,500x2=3,000	36,000
Total	14,000	168,000	15,000	180,000	20,400	244,800

Employees' Salary of Brella Sdn. Bhd.				
	Year 4		Year 5	
	Monthly Salary (RM)	Annual Salary (RM)	Monthly Salary (RM)	Annual Salary (RM)
Top Management				
General Manager with Financial Manager Position	4,100	49,200	4,300	51,600
Human Resource Manager	3,100	37,200	3,300	39,600
Sales and Marketing Manager	3,100	37,200	3,300	39,600
Operation Manager	3,100	37,200	3,300	39,600
Executives				
Engineering Executive	2,100	25,200	2,200	26,400
Lower Level Management				
Salesman (2 workers)	800x2=1,600	19,200	900x2=1,800	21,600
Security Guard	1,500	18,000	1,600	19,200
Operators (2 workers)	1,600x2=3,200	38,400	1,700x2=3,400	40,800
Total	21,800	261,600	23,200	278,400

Brella Sdn. Bhd. has involved four founders which holding the post of general manager, financial manager, human resources manager, sales and marketing manager as well as operation manager. General Manager also holds another position as a financial manager.

Besides, for the first year of business operation company will hire two employees which include engineering executive and security guard. Lastly, Brella Sdn. Bhd. will recruit two salesman and two operators starting from the third year.

Table 8.15: Employees Provident Fund (EPF)

No.	Item	Year 1 (RM)	Year 2 (RM)	Year 3 (RM)	Year 4 (RM)	Year 5 (RM)	Remarks
1.	Employees EPF	21,840	23,400	31,824	34,008	36,192	Yearly Salary x 13%

EPF is known as Employee Provident Fund which is one of the earliest provident funds in the world ("KWSP - Corporate Profile", 2020). Brella Sdn. Bhd. need to pay 13% based on gross salary of employee to the company.

Table 8.16: Employees' SOCSO

Employees' SOCSO					
	Year 1	Year 2	Year 3	Year 4	Year 5
Top Management	RM	RM	RM	RM	RM
General Manager with Financial Manager Position	745.80	787.80	808.20	828.60	828.60
Human Resource Manager	535.80	577.80	619.80	661.80	703.80
Sales and Marketing Manager	535.80	577.80	619.80	661.80	703.80
Operation Manager	535.80	577.80	619.80	661.80	703.80
Executives					
Engineering Executive	388.20	409.80	430.20	451.80	472.20
Lower Level Management					
Salesman (2 workers)	-	-	157.80x2 =315.60	178.20x2 =356.40	199.80x2 =399.60
Security Guard	262.20	283.80	304.20	325.80	346.20
Operators (2 workers)	-	-	651.60	692.40	735.60
Total	3,003.60	3,224.80	4,369.20	4,640.40	4,893.60

Table 8.17: Rate of Contribution

	Actual Monthly Wage of the Month	Rate of Contribution
1.	When wages exceed RM700 but not RM800	RM13.15
2.	When wages exceed RM800 but not RM900	RM14.85
3.	When wages exceed RM900 but not RM1,000	RM16.65
4.	When wages exceed RM1,200 but not RM1,300	RM21.85
5.	When wages exceed RM1,300 but not RM1,400	RM23.65
6.	When wages exceed RM1,400 but not RM1,500	RM25.35
7.	When wages exceed RM1,500 but not RM1,600	RM27.15
8.	When wages exceed RM1,600 but not RM1,700	RM28.85
9.	When wages exceed RM1,700 but not RM1,800	RM30.65
10.	When wages exceed RM1,800 but not RM1,900	RM32.35
11.	When wages exceed RM1,900 but not RM2,000	RM34.15
12.	When wages exceed RM2,000 but not RM2,100	RM35.85
13.	When wages exceed RM2,100 but not RM2,200	RM37.65
14.	When wages exceed RM2,200 but not RM2,300	RM39.35
15.	When wages exceed RM2,500 but not RM2,600	RM44.65
16.	When wages exceed RM2,700 but not RM2,800	RM48.15
17.	When wages exceed RM2,900 but not RM3,000	RM51.65
18.	When wages exceed RM3,100 but not RM3,200	RM55.15
19.	When wages exceed RM3,300 but not RM3,400	RM58.65
20.	When wages exceed RM3,500 but not RM3,600	RM62.15
21.	When wages exceed RM3,700 but not RM3,800	RM65.65
22.	When wages exceed RM3,900 but not RM4,000	RM67.35
23.	When wages exceed RM4,000	RM69.05

Source: ("Rate of Contributions", 2020)

Table 8.18: Employees' EIS

Employees' EIS					
	Year 1	Year 2	Year 3	Year 4	Year 5
Top Management	RM	RM	RM	RM	RM
General Manager with Financial Manager Position	85.20	90.00	94.80	94.80	94.80
Human Resource Manager	61.20	66.00	70.80	75.60	80.40
Sales and Marketing Manager	61.20	66.00	70.80	75.60	80.40
Operation Manager	61.20	66.00	70.80	75.60	80.40
Executives					
Engineering Executive	44.40	46.80	49.20	51.60	54.00
Lower Level Management					
Salesman (2 workers)	-	-	36.00	40.80	45.60
Security Guard	30.00	32.40	34.80	37.20	39.60
Operators (2 workers)	-	-	74.40	79.20	84.00
Total	343.20	367.20	501.60	530.40	559.20

Table 8.19: EIS Contribution Rate

No.	Monthly Wages	Employer's
1.	When wages exceed RM700 but not RM800	RM1.50
2.	When wages exceed RM800 but not RM900	RM1.70
3.	When wages exceed RM900 but not RM1,000	RM1.90
4.	When wages exceed RM1,000 but not RM1,100	RM2.10
5.	When wages exceed RM1,100 but not RM1,200	RM2.30
6.	When wages exceed RM1,200 but not RM1,300	RM2.50
7.	When wages exceed RM1,300 but not RM1,400	RM2.70
8.	When wages exceed RM1,400 but not RM1,500	RM2.90
9.	When wages exceed RM1,500 but not RM1,600	RM3.10
10.	When wages exceed RM1,600 but not RM1,700	RM3.30
11.	When wages exceed RM1,700 but not RM1,800	RM3.50
12.	When wages exceed RM1,800 but not RM1,900	RM3.70
13.	When wages exceed RM1,900 but not RM2,000	RM3.90
14.	When wages exceed RM2,000 but not RM2,100	RM4.10
15.	When wages exceed RM2,100 but not RM2,200	RM4.30
16.	When wages exceed RM2,200 but not RM2,300	RM4.50
17.	When wages exceed RM2,300 but not RM2,400	RM4.70
18.	When wages exceed RM2,400 but not RM2,500	RM4.90
19.	When wages exceed RM2,500 but not RM2,600	RM5.10
20.	When wages exceed RM2,600 but not RM2,700	RM5.30
21.	When wages exceed RM2,700 but not RM2,800	RM5.50
22.	When wages exceed RM2,800 but not RM2,900	RM5.70
23.	When wages exceed RM2,900 but not RM3,000	RM5.90
24.	When wages exceed RM3,000 but not RM3,100	RM6.10
25.	When wages exceed RM3,100 but not RM3,200	RM6.30
26.	When wages exceed RM3,200 but not RM3,300	RM6.50
27.	When wages exceed RM3,300 but not RM3,400	RM6.70
28.	When wages exceed RM3,400 but not RM3,500	RM6.90
29.	When wages exceed RM3,500 but not RM3,600	RM7.10
30.	When wages exceed RM3,600 but not RM3,700	RM7.30
31.	When wages exceed RM3,700 but not RM3,800	RM7.50
32.	When wages exceed RM3,800 but not RM3,900	RM7.70
33.	When wages exceed RM3,900 but not RM4,000	RM7.90
34.	When wages exceed RM4,000	RM7.90

8.3 Pre Forma Income Statement (5 years)

Financial Statement 1: Pro Forma Income Statement (5 years)

Pro Forma Income Statement (5 years)				
	Year 1		Year 2	
	2020		2021	
	Units	(RM)	Units	(RM)
Sales				
Direct Sales	6,585	256,815.00	15,100	588,900.00
Indirect Sales	16,740	485,460.00	21,930	635,970.00
Total Sales	23,325	742,275.00	37,030	1,224,870.00
	(RM)	(RM)	(RM)	(RM)
Less: Cost of Goods Sold				
Opening Stock	-		12,330.00	
Add: Carriage Inwards	9,000.00		12,000.00	
Purchase of Raw Materials	491,658.75		773,296.50	
Less: Closing Stock	12,330.00		24,660.00	
		488,328.75		772,966.50
Gross Profit		253,946.25		451,903.50
Less: Expenses				
Employee Salaries	168,000.00		180,000.00	
SOCSSO	3,003.60		3,224.80	

EPF	21,840.00		23,400.00	
EIS	343.20		367.20	
Sales Commission 3% (Direct Sales x 3%)	7,704.45		17,667.00	
SSM Registration	60.00		-	
Business Renewal Fees	-		60.00	
Sirim Label Registration	450.00		-	
Sirim Label Fees	750.00		750.00	
Domain Name Registration	120.00		-	
Business Name Card	50.00		-	
Online Advertisement	2,000.00		2,000.00	
Renovation	15,000.00		-	
Rental	66,000.00		66,000.00	
Utilities	36,000.00		42,000.00	
Repair and Maintenance for Machinery	2,000.00		3,000.00	
Unifi Internet (RM300 per months)	3,600.00		3,600.00	
Depreciation	3,245.10		3,245.10	
Carriage Outwards	12,000.00		18,000.00	
Total Expenses		(342,166.35)		(363,314.10)
Profit/Loss Before Tax		(88,220.10)		88,589.40
Less: Corporate Tax 17% for the first RM600k, 24% for the next RM600k				
Profit/Loss After Tax		(88,220.10)		88,589.40

Pro Forma Income Statement (5 years)				
	Year 3		Year 4	
	2022		2023	
	Units	(RM)	Units	(RM)
Sales				
Direct Sales	19,350	754,650.00	24,230	944,970.00
Indirect Sales	25,950	752,550.00	31,520	914,080.00
Total Sales	45,300	1,507,200.00	55,750	1,859,050.00
	(RM)	(RM)	(RM)	(RM)
Less: Cost of Goods Sold				
Opening Stock	24,660.00		24,660.00	
Add: Carriage Inwards	12,000.00		14,000.00	
Purchase of Raw Materials	930,915.00		1,157,992.50	
Less: Closing Stock	24,660.00		12,330.00	
		942,915.00		1,184,822.50
Gross Profit		564,285.00		674,227.50
Less: Expenses				
Employee Salaries	244,800.00		261,600.00	
SOCSSO	4,369.20		4,640.40	
EPF	31,824.00		34,008.00	
EIS	501.60		530.40	

Sales Commission 3% (Sales to end-user x 3%)	22,639.50		28,349.10	
SSM Registration	-		-	
Business Renewal Fees	60.00		60.00	
Sirim Label Registration	-		-	
Sirim Label Fees	750.00		750.00	
Domain Name Registration	-		-	
Business Name Card	-		-	
Online Advertisement	2,000.00		2,000.00	
Renovation	-		-	
Rental	66,000.00		66,000.00	
Utilities	48,000.00		54,000.00	
Repair and Maintenance for Machinery	4,000.00		5,000.00	
Unifi Internet (RM 300 per months)	3,600.00		3,600.00	
Depreciation	3,245.10		3,245.10	
Carriage Outwards	20,000.00		24,000.00	
Total Expenses		(451,789.40)		(487,783.00)
Profit/Loss Before Tax		112,495.60		186,444.50
Less: Corporate Tax 17% for the first RM600k, 24% for the next RM600k				
Profit/Loss After Tax		112,495.60		186,444.50

Pro Forma Income Statement (5 years)		
	Year 5	
	2024	
	Units	(RM)
Sales		
Direct Sales	26,950	1,051,050.00
Indirect Sales	35,870	1,040,230.00
Total Sales	62,820	2,091,280.00
	(RM)	(RM)
Less: Cost of Goods Sold		
Opening Stock	12,330.00	
Add: Carriage Inwards	18,000.00	
Purchase of Raw Materials	1,290,951.00	
Less: Closing Stock	12,330.00	
		1,308,951.00
Gross profit		782,329.00
Less: Expenses		
Employee Salaries	278,400.00	
SOCSSO	4,893.60	
EPF	36,192.00	
EIS	559.20	

Sales Commission 3% (Sales to end-user x 3%)	31,531.50	
SSM Registration	-	
Business Renewal Fees	60.00	
Sirim Label Registration	-	
Sirim Label Fees	750.00	
Domain Name Registration	-	
Business Name Card	-	
Online Advertisement	2,000.00	
Renovation	-	
Rental	66,000.00	
Utilities	60,000.00	
Repair and Maintenance for Machinery	6,000.00	
Unifi Internet (RM 300 per months)	3,600.00	
Depreciation	3,245.10	
Carriage Outwards	28,000.00	
Total Expenses		(521,231.40)
Profit/Loss Before Tax		261,097.60
Less: Corporate Tax 17% for the first RM600k, 24% for the next RM600k		
Profit/Loss After Tax		261,097.60

8.4 Cash Flow Projections (5 years)

Financial Statement 2: Cash Flow Projections (5 years)

Cash Flow Projections (5 years)				
	Year 1		Year 2	
	2020		2021	
Opening Cash Balance			73,194.00	
Cash Inflow				
Cash Injected	225,000.00		-	
Cash Receipt from Sales	742,275.00		1,224,870.00	
Total Cash Inflow		967,275.00		1,298,064.00
Less: Cash Outflow				
Start-Up Cost	67,131.00		-	
Business Renewal Fees	-		60.00	
Sirim Label Fees	750.00		750.00	
Rental	66,000.00		66,000.00	
Utilities	36,000.00		42,000.00	
Online Advertisement	2,000.00		2,000.00	
Repair and Maintenance for Machinery	2,000.00		3,000.00	
Unifi Internet	3,600.00		3,600.00	
Carriage Outwards	15,000.00		20,000.00	
Business Name Card	50.00		-	
Purchase of Raw Material	491,658.75		773,296.50	
Employee Salaries	168,000.00		180,000.00	
SOCSSO	3,003.60		3,224.80	
EPF	21,840.00		23,400.00	
EIS	343.20		367.20	
Sales Commission 3%	7,704.45		17,667.00	
Carriage Inwards	9,000.00		12,000.00	
Corporate Tax	-		-	
Total Cash Outflow		894,081.00		1,147,365.50
Closing Balance		73,194.00		150,698.50

Cash Flow Projections (5 years)			
	Year 3		Year 4
	2022		2023
Opening Cash Balance	150,698.50		262,439.20
Cash Inflow			
Cash Injected	-		-
Cash Receipt from Sales	1,507,200.00		1,859,050.00
Total Cash Inflow		1,657,898.50	2,121,489.20
Less: Cash Outflow			
Start-Up Cost	-		-
Business Renewal Fees	60.00		60.00
Sirim Label Fees	750.00		750.00
Rental	66,000.00		66,000.00
Utilities	48,000.00		54,000.00
Online Advertisement	2,000.00		2,000.00
Repair and Maintenance for Machinery	4,000.00		5,000.00
Unifi Internet Plan	3,600.00		3,600.00
Carriage Outwards	22,000.00		26,000.00
Business Name Card	-		-
Purchase of Raw Material	930,915.00		1,157,992.50
Employee Salaries	244,800.00		261,600.00
SOCSSO	4,369.20		4,640.40
EPF	31,824.00		34,008.00
EIS	501.60		530.40
Sales Commission 3%	22,639.50		28,349.10
Carriage Inwards	14,000.00		16,500.00
Corporate Tax	-		-
Total Cash Outflow		1,395,459.30	1,661,030.40
Closing Balance		262,439.20	460,458.80

Cash Flow Projections (5 years)	
	Year 5
	2024
Opening Cash Balance	460,458.80
Cash Inflow	
Cash Injected	-
Cash Receipt from Sales	2,091,280.00
Total Cash Inflow	2,551,738.80
Less: Cash Outflow	
Start-Up Cost	-
Business Renewal Fees	60.00
Sirim Label Fees	750.00
Rental	66,000.00
Utilities	60,000.00
Online Advertisement	2,000.00
Repair and Maintenance for Machinery	6,000.00
Unifi Internet Plan	3,600.00
Carriage Outwards	30,000.00
Business Name Card	-
Purchase of Raw Material	1,290,951.00
Employee Salaries	278,400.00
SOCSSO	4,893.60
EPF	36,192.00
EIS	559.20
Sales Commission 3%	31,531.50
Carriage Inwards	18,000.00
Corporate Tax	-
Total Cash Outflow	1,828,937.30
Closing Balance	722,801.50

8.5 Pro Forma Balance Sheet (5 years)

Financial Statement 3: Pro Forma Balance Sheet (5 years)

	Year 1			Year 2		
	Cost	Acc. Dept	NBV	Cost	Acc. Dept	NBV
Fixed Assets						
Office Equipment	22,203.00	2,220.30	19,982.70	22,203.00	4,440.60	17,762.40
Machinery & Production Equipment	10,248.00	1,024.80	9,223.20	10,248.00	2,049.60	8,198.40
	32,451.00	3,245.10	29,205.90	32,451.00	6,490.20	25,960.80
Current Assets						
Inventory		12,330.00			24,660.00	
Cash/Bank		73,194.00			150,698.50	
Rental Deposit		11,000.00			11,000.00	
Utility Deposit		6,000.00			6,000.00	
Total Assets			131,729.90			218,319.30
Equities and Liabilities						
Capital			225,000.00			131,729.90
Net Profit/Loss			(93,270.10)			86,589.40
Total Equity and Liabilities			131,729.90			218,319.30

	Year 3			Year 4		
	Cost	Acc. Dept	NBV	Cost	Acc. Dept	NBV
Fixed Assets						
Office Equipment	22,203.00	6,669.00	15,534.00	22,203.00	8,881.20	13,321.80
Machinery & Production Equipment	10,248.00	3,074.40	7,173.60	10,248.00	4,099.20	6,148.80
	32,451.00	9,735.30	22,715.70	32,451.00	12,980.40	19,470.60
Current Assets						
Inventory		24,660.00			12,330.00	
Cash/Bank		262,439.20			460,458.80	
Rental Deposit		11,000.00			11,000.00	
Utility Deposit		6,000.00			6,000.00	
Total Assets			326,814.90			509,259.40
Equities and Liabilities						
Capital			218,319.30			326,814.90
Net Profit/Loss			108,495.60			182,444.50
Total Equity and Liabilities			326,814.90			509,259.40

	Year 5		
	Cost	Acc. Dept	NBV
Fixed Assets			
Office Equipment	22,203.00	2,214.80	19,933.20
Machinery & Production Equipment	10,248.00	1,024.80	9,223.20
	32,451.00	3,239.60	29,156.40
Current Assets			
Inventory		36,990.00	
Cash/Bank		722,801.50	
Rental Deposit		11,000.00	
Utility Deposit		6,000.00	
Total Assets			805,947.90
Equities and Liabilities			
Capital			509,259.40
Net Profit/Loss			296,688.50
Total Equity and Liabilities			805,947.90

8.6 Payback and Exit Strategy

8.6.1 Payback

Table 8.20: Net Present Value (NPV) and Payback Period

Year	Cash Flow of the Year	Accumulated Cash Flow
0	(225,000.00)	(225,000.00)
1	73,194.00	(151,806.00)
2(a)	150,698.50	(1,107.50) (b)
3	262,439.20(c)	261,331.70
4	460,458.80	721,790.50
5	722,801.50	1,444,592.00

Payback Period = a + (b/c)

$$= 2 + (1,107.50/262,439.20)$$

$$= 2.0042 \text{ years}$$

$$\approx 2 \text{ years}$$

8.6.2 Exit Strategy

The exit strategy that use by Brella Sdn. Bhd. is liquidation. Brella Sdn. Bhd. will sell its assets at market price. The money will pay off the outstanding liabilities and the remaining amount will be distributed to the shareholders in proportion to their share.

Next, Brella Sdn. Bhd. also use merger and acquisition strategy. Brella Sdn. Bhd. will sell out the whole business to the interested company or new business people in the market. This is a way to keep the business running smoothly because they have the knowledge and experience to run the company. The company can do extremely well in future under their operation and management.

9.0 CRITICAL RISK FACTORS

9.1 Management Risks

9.1.1 Lack of Experiences

The management team of Brella Sdn. Bhd. are fresh graduated from University. Although we all have management-related knowledge and experience, but this is the first time we have personally managed the entire company. We required to arrange it personally from the establishment of the company to the delivery of the product. The lack of experiences may cause us make wrong decision and imperfect business strategy. This will cause the company face unexpected issues and problems.

9.1.2 Conflict between the Management Team

It is common to have disputes or disagreements in the team, whether it is a big enterprise or small business company. This is because everyone has their own ideas and opinions. Disputes in the management team will make the company's management team and employees no longer united, it will result in reduced of productivity and also the image.

9.2 Marketing Risks

9.2.1 Low Brand Recognition

As Brella Sdn. Bhd. is a newly-formed company, the brand recognition is quite low. It may cause the Brella Sdn. Bhd. difficult to penetrate the existing market due to there has many existing companies with high brand name. It also cannot achieve the expected target sales and goals.

9.3 Operating Risks

9.3.1 Inconsistent in Raw Materials

The product quality can be affected by the poor quality of raw materials. The quality of the product will depend on it. This is because the bad or low quality of the raw materials may bring irreparable consequences, which not only deteriorates the quality of the product but also increases operating expenses.

9.4 Intellectual Property Infringement

9.4.1 Trademark

The trademark infringement exists when someone copy or imitate the brand name, logo design and the identities that have been registered. Some competitors may use the similar brand name or logo to attract our current customers in order to gain profit.

9.5 Contingency Plan

9.5.1 Management Risks

The relevant training program should be organized in order to improve the self-confidence and abilities of the management team. The motivation campaign is needed to encourage and motivate them to be more confidence and decisive. So that, the management team can be more decisive when making decision and lead the team efficiently.

Besides, a communication platform could set for the management team. The managers can share their opinions or idea in the platform before conduct a face-to-face meeting. This will allow managers to better understand the ideas of other managers and spend more time to understand their opinions and ideas. It also could prevent the conflict during face-to-face meeting.

9.5.2 Marketing Risks

Brand recognition is not built in a short period, but it takes time to build. The brand recognition can be improved by advertising and promotion. Advertisement can let more people to know the existence of our company and product while the promotion could attract more customers to us.

9.5.3 Operating Risks

The quality of the product is very important because it not only reflects the strength of a company, but also presents the information that company wants to bring to customers. However, the quality of the product is easily affected, so the relevant department must strictly verify its raw materials and maintain a good relationship with the suppliers. So, when the problems occur, it can be discussed and solved the problems with the supplier in harmony.

9.5.4 Intellectual Property Infringement

The Brella Sdn. Bhd. has registered the trademark at MyIPO. The trademark of the company is being protected from unauthorized person. Brella Sdn. Bhd. has rights to take legal action when found someone is unlawful misappropriation of our trademark.

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APPENDICES

Appendix 1: Supporting Document for Problem Statement

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ABSTRACT

The objective of this study was to investigate the characteristics of road accidents involving injured pedestrians in Malaysia. The data of pedestrian-vehicle accidents during the period of 2006-2008 were obtained from MIROS Road Accident Analysis and Database System (M-ROADS) which utilize road accident data from police database and used for the analysis. The results showed that injured pedestrians were mainly children and male. The majority of pedestrian deaths occurred between 1200 and 1959 hours and were significantly higher during weekdays. Head/face and legs/hips are the most common types of injuries suffered by pedestrians. Unsafe behaviour is one of the main factors attributed to pedestrian casualties. Collision with either heavy goods vehicle or bus in a singular vehicular accident event is more likely to result in a fatal outcome to pedestrian.

Keywords: pedestrian, accident characteristics, Malaysia.

INTRODUCTION

Walking is considered as the most basic and simple mode of transportation [1] and generally, a person who walks, or not in or upon a motor vehicle or other vehicle is termed as a pedestrian [2]. As compared to other road users, pedestrians, who are also defined as Vulnerable Road Users (VRU), are not related to any vehicle mode. They are unprotected (more exposed) during interaction with road traffic system, especially when involved in road accidents unlike other road users inside vehicles with protection "shell" [3], as well as motorcyclists and cyclists with compulsory/recommended crash helmets [e.g. 4, 5].

Global Status on Pedestrian Casualties

The World Health Organization (WHO) estimates more than 1.2 million world population lose their lives in road accidents each year and almost half of the figure belongs to VRU group – pedestrians, cyclists and motorcyclists of powered two-wheelers (PTW) [3]. Despite the casualties concerning VRUs being more evident in most low- and middle-income countries, they are not uncommon in high-income countries such as the United States (U.S.), the United Kingdom (U.K.) and Japan [e.g. 2, 3, 6]. In the European Union (EU-27), at least 40% of almost 50,000 deaths due to road accidents yearly are VRUs with pedestrians made up 17%, motorcycles and scooters 12%, bicyclists 7% and mopeds and mopeds 4% [7]. In 2007, VRUs made up around 24% (11% are pedestrians) of road traffic deaths (total of 42,642) in the U.S. while at least 21% from 3,298 deaths due to road accidents in the U.K. are pedestrians [3, 6]. Approximately 63% of VRUs died in road accidents in South Korea (pedestrians ≈ 37%) and China (pedestrians ≈ 26%) in 2007, while 29% of 1,616 road fatalities are VRUs with pedestrians accounted for 12% in Australia [3]. The situation in Malaysia with regards to VRU involvement in road accidents is also alarming – 71% of 6,282 road deaths are VRUs with approximately 11% are pedestrians [3, 8]. Table 1 shows comparison of VRU fatalities due to road mishaps between Malaysia, some of EU countries and Japan.

Table 1: Comparison of VRUs killed between Malaysia, 5 EU countries and Japan, 2007

Country	Reported Road Traffic Fatalities (Count)	Deaths by VRU Category (Proportion) ^A		
		Pedestrians	Cyclists	Riders/Pillions of Motorized 2- or 3-wheelers
Malaysia	6,282	10.1 %	3.0 %	58.0 %
France	4,620	12.1 %	3.1 %	25.0 %
Hungary	1,232	22.7 %	11.7 %	10.1 %
Italy	5,669	13.4 %	5.5 %	26.0 %
Portugal	1,110	16.1 %	3.5 %	22.1 %
Spain	4,104	15.0 %	2.0 %	19.0 %
Japan	6,639	32.3 %	12.8 %	17.6 %

Note: ^A Proportion per reported road traffic fatalities (Source: WHO, 2009)

Magnitude of Pedestrian Fatalities in Southeast Asia

Table 2 below describes road traffic fatalities, death and its rates involving pedestrian, number of registered vehicles and population in the Southeast Asia region in the year of 2007, as reported by the WHO (2009). All of the countries are members of the Association of Southeast Asian Nations (ASEAN) except Timor-Leste. Data regarding pedestrian fatalities is not available for three countries which are Laos DPR, Vietnam, and Timor-Leste. The proportion and rate of pedestrian fatalities for the rest of the countries were based on the reported road traffic fatalities [3].

As shown in the table, Thailand, Vietnam and Indonesia recorded the highest number of reported road traffic fatalities in the region. Even though the total number of reported fatalities for Myanmar (1,638) and Singapore (1,185) is not as significant as the mentioned countries, the magnitude of pedestrian fatalities per reported road fatalities for these countries is the highest. For other countries such as Thailand, Brunei, Malaysia, Cambodia and Indonesia, the proportion of pedestrian fatalities ranged from 9 to 15 percent. When comparing pedestrian death rate per 10,000 vehicles, Cambodia recorded the highest (13.31 per 10,000 vehicles) whereas Singapore recorded the lowest (0.13 per 10,000 vehicles). On the other hand, in term of pedestrian death rate per 100,000 populations, Singapore recorded the highest (6.81 per 100,000 population). From these figures, it is noted that the variation in the annual fatalities count and rate maybe due to discrepancies in the size and complexity of road transportation system in each respective country. For example, in relatively smaller countries such as Singapore, the country has comparatively lower population and traffic volumes. Another possibility of the variation is the issue of underreported accidents.

Table 2: Vehicles, population, road and pedestrian deaths (and death rate) by country in Southeast Asia, 2007

Southeast Asia Country	Reported Road Traffic Fatalities (Count)	Deaths by Pedestrian Category (Proportion) ¹	Registered Vehicles (Count)	Population for 2007 (Count)	Pedestrian Death/ 10,000 vehicles ³	Pedestrian Death/ 100,000 population ³
Laos DPR	608	-	641,081	5,859,393	-	-
Malaysia	6,282	10.1 %	16,825,150	26,571,879	0.38	2.39
Myanmar	1,638	30.3 %	1,045,105	48,798,212	4.75	1.02
Philippines	1,185	-	87,960,117	5,515,576	-	-
Singapore	214	27.1 %	4,436,281	851,336	0.13	6.81
Thailand	12,492	8.3 %	25,618,447	63,883,662	0.16	4.05
Vietnam	12,800	-	22,926,230	87,375,196	-	-
Cambodia	1545	13.3 %	154,389	14,443,679	13.31	1.42
Brunei	54	9.2 %	304,432	390,056	0.16	1.27
Indonesia	16,548	15.0 %	63,318,522	231,626,978	0.39	1.07
Timor-Leste ²	46	-	1,154,775	26,649	-	-

Note:

- Data Not Available

¹ Proportion of pedestrian deaths per reported road traffic fatalities

² Non-ASEAN member countries

³ Estimated death rate based on proportion of deaths by pedestrian category

(Source: WHO, 2009)

In overall, pedestrian deaths, pedestrian death rate per 10,000 vehicles and pedestrian death rate per 100,000 populations in Malaysia can be considered among the highest in Southeast Asia region for the 2007 data. In addition, the trend of pedestrian fatality rate in Malaysia for 9-year period (2000-2008) shows gradual decline, as illustrated in Figure 1. It can also be observed that, the pedestrian death rate per 10,000 registered vehicles decreased from 0.68 to 0.34 per 10,000 registered vehicles (2000-2008). The death rate per 100,000 population decreased by 32% during this period to reach 2.1 per 100,000 population in the year 2008. The highest decrements for both death rate per 10,000 registered vehicles and death rate per 100,000 populations were recorded during the period from 2004 to 2005 with 17% and 11%, respectively. Nonetheless, this pedestrian issue to some extent is rarely highlighted in Malaysia since the country is facing motorcycle problems that are more alarming [e.g. 15]. Hence, in the effort to reduce road traffic calamities, as well as the resulted fatalities and injuries, this study is conducted to describe the situation of pedestrian casualties in Malaysia so that the matter is also being fairly addressed. The statistics were obtained from Royal Malaysia Police (RMP) [8, 9, 10].



Figure 1: Fatality rate (by 10,000 registered vehicles and 100,000 population), 2000–2008

MATERIALS AND METHODS

Source of Data

Data for this study was obtained from MIROS Road Accident Analysis and Database System (M-ROADS) which contains a comprehensive set of road accident data involving pedestrian that utilizes road accident data collected by RMP Traffic Branch [11]. The data comprised cases that occurred during three-year period between 2006 and 2008. Selection of the data is based on availability of complete data in M-ROADS at the time this study was initiated. Only cases involving fatal and non-fatal (severe and slight injuries) were considered, non-injury cases were omitted due to number of cases which were believed to be under-reported. A total of 4,593 road accident cases involving pedestrians were selected comprising of 91.3% single vehicle with single pedestrian event. The remaining cases include single vehicle collision with multiple pedestrians or multiple-vehicle collision with either single or multiple pedestrians.

Definitions

The following are definitions used in this study:

- (i) Injury classification [8, 11, 12]
 - (a) Fatal – death occurred immediately or subsequently from injury within 30 days or less as a result of the road accident,
 - (b) Severe injury – injury which requires treatment and detention in a hospital for a certain period of time, and
 - (c) Slight injury – injury that is treated as outpatient and does not require detention in a hospital.
- (ii) Age category [e.g. 6, 13]
 - (a) Children – pedestrian less than or equal to 15 years old,
 - (b) Young – pedestrian between 16 and 25 years old,
 - (c) Middle – pedestrian between 26 and 65 years old, and
 - (d) Elderly – pedestrian more than 65 years old.
- (iii) Day of week
 - (a) Weekends – from Friday to Sunday since some of the states in Malaysia declared Friday and Saturday as their weekend while Sunday as weekday.
- (iv) Type of vehicle [8, 14]
 - (a) M1 and M2 passenger – M group type of vehicle comprising of cars, vans, 4-wheel drives (4WDs) and wagons, and
 - (b) HGV – heavy goods vehicles (N group) comprising of articulated (or trailer), rigid and small lorries.

Method of Analysis

The study aims to explore characteristics of road accidents involving pedestrian in Malaysia. The selected dataset was analysed via descriptive statistics to yield quantitative information about the event being studied using SPSS software version 17.0. The studied information include pedestrian characteristics such as gender, age, injury location and pedestrian location during accident, road and environment characteristics such as road type and geometry, and light condition at time of accident, and finally, type of striking vehicle (vehicle class).

RESULTS AND DISCUSSIONS

Profile of Injured Pedestrians

There were more than 4500 pedestrians injured (including fatal) during the three year period between 2006 and 2008. Of this value, approximately 53% were killed or severely injured (KSI). Furthermore from the total figure, on average, a pedestrian is killed and three pedestrians are injured in a road accident every day during the period.

Gender and Age

Overall, the majority of reported pedestrian casualties are male – men accounted for at least 62% of all pedestrian casualties with about 53% being KSI. On the other hand, from the remaining total casualties, no less than 44% of female pedestrians were killed or severely injured in a road accident. In term of age group, male and female children (aged 6-10) contributed the highest proportions of all pedestrian casualties with 19.7% and 17.5%, respectively. In contrast, male of more than 80 years old and female aged 76-80 constituted the lowest proportions of all pedestrian casualties. Furthermore, children between 6 and 10 years old accounted for at least 41% of all KSI children pedestrians. Elderly pedestrians of aged 66-70 had the highest number of fatalities (9.6%), followed by children pedestrians of 6-10 year old group (7.5%). The percentage of killed pedestrian is highest for aged 61-65 (7.0%) for middle age category. Those categorized as young has the lowest percentage of killed pedestrians as compared to other age categories defined earlier. Overall distribution of pedestrian gender and severity of casualties (killed and KSI) by age group is further illustrated in the figure below.

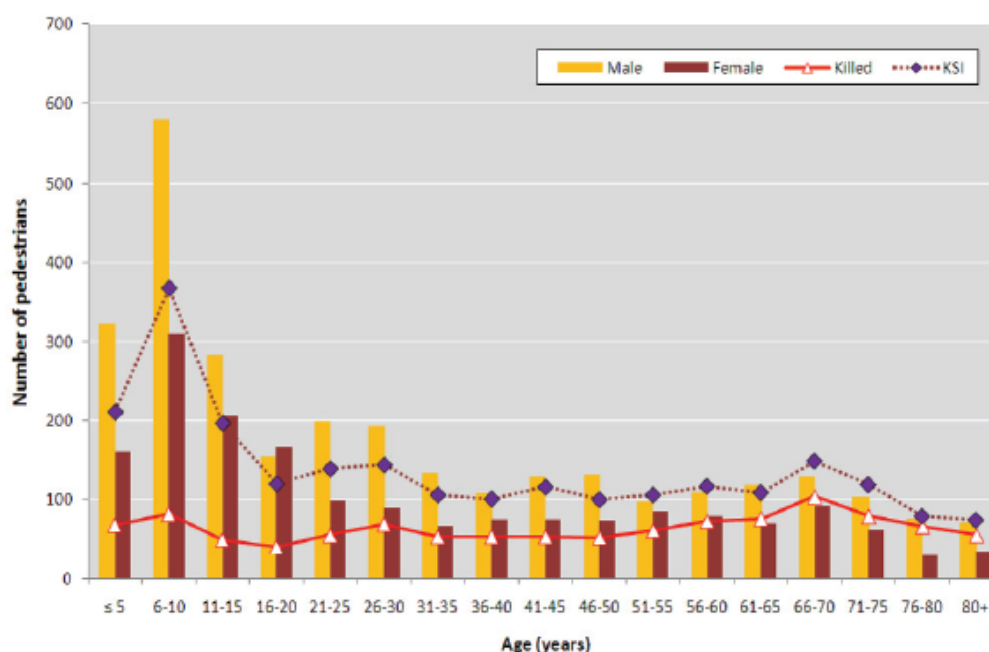


Figure 2: Distribution of pedestrian gender and severity of casualties by age group

Types of Injury for Pedestrian Casualties

Most pedestrians suffered injuries to the head/face or the legs/hips during collisions with vehicles with corresponding proportions of 35% and 36%. Multiple body region injuries also contributed highly with 15% of the reported pedestrian casualties, followed by arms with 9%. Neck and upper/lower back were the least injuries sustained by pedestrian with 1% each. Figure 3 shows locations of injuries for injured pedestrians.

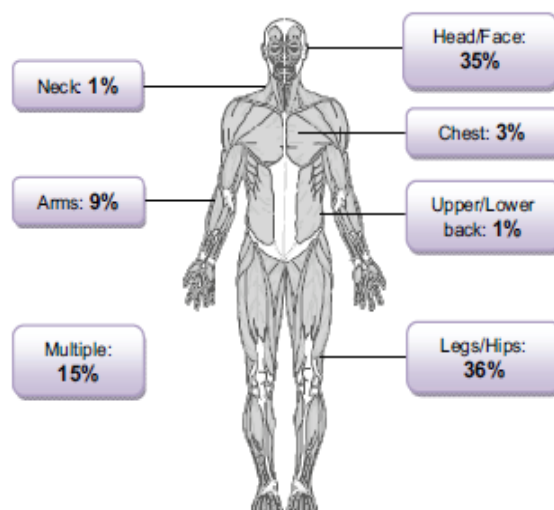


Figure 3: Pedestrian casualties by body region

Pedestrian Locations and Activities in Road Accidents

From the analysis, more than half (68.0%) of reported pedestrian casualties (with 15.9% killed) were crossing the road during collision. Of the figure, 2.8% were on pedestrian crossing while 4.7% were within 50 metres from the crossing area. On the other hand, of the remaining 32.0% of casualties, 28.4% were involved in activities such as working (e.g. road maintenance) and walking on the roadway. Alcohol involvement for pedestrian road accident was very rarely reported with only 25 casualties (with 12 killed).

Road and Environment

High Pedestrian Casualty Locations

The state with the highest recorded number of pedestrian casualties (including fatal) was Selangor, with 681 (15.1%). Kelantan, Perak and Sabah also recorded high number of pedestrian casualties with 547 (12.1%), 541 (12.0%) and 540 (11.9%) respectively. In term of pedestrian fatalities, Selangor had the highest count with 185 (22.1%), followed by Johor and Sabah with 129 (15.4%) each. Wilayah Persekutuan Labuan has the lowest reported number of pedestrian casualties (including fatal) with 22 and pedestrian fatalities with only 2.

Of all types of roads, federal recorded the highest proportion of both pedestrian fatalities and casualties (including fatal) with 39.3% and 27.2%, respectively. Expressway, on the other hand, has the least recorded the least percentage of pedestrian fatalities with 3.6% and pedestrian casualties (including fatal) with only 2% of the total. For traffic system, most pedestrian casualties happened on single carriageways (96.6% with 22.5% were fatal) as compared to dual/multiple carriageways (3.4% with 38.3% were fatal). 84.2% pedestrians were injured (fatally and non-fatally) on straight roads, followed by junctions and interchanges with 8.3%. Among all types of junctions (cross, T/Y and staggered) and interchanges, T/Y recorded the highest proportion with 78.2% of pedestrian casualties.

The majority (58.0%) of reported pedestrian casualties occurred in rural area with 22.8% of the proportion accounted for fatalities. This is followed by urban and suburban areas which correspond to 22.8% (24.6% fatal) and 19.2% (22.7% fatal) pedestrian casualties. For area type, residential (22.7%) and school (8.7%) accounted for one-third of pedestrian casualties.

Light Condition

A considerable proportion (26.4%) of pedestrian casualties happened in a dark environment. Of the percentage, 59.8% took place in the setting with the existence of street lighting while the remaining without street lighting. Most (65.9%) pedestrian casualties occurred during daylight with fatal being 19.1% and severely injured 26.6%.

Month, Day of Week and Time of Day

A greater proportion of pedestrian casualties occurred during the first quarter between January and March for each year (27.3% in 2006, 27.6% in 2007 and 30.9% in 2008). Conversely, fourth quarter (October – December) recorded the least proportion of pedestrian casualties than any other quarters for each year (23.3% in 2006,

29.4% in 2007 and 25.8% in 2008). More pedestrian casualties occurred on Wednesday (16.0%), with Sunday having the fewest total number of pedestrian casualties (13.0%). More than half (58.1%) of total pedestrian casualties were recorded on weekdays compared to weekends. The highest number of pedestrian casualties happened between 8pm and 9pm on Sunday. On weekdays, most pedestrian casualties occurred during late evening period and night while on weekends; most pedestrian casualties took place throughout the night. The pattern of pedestrian casualties according to time of day and day of week are shown below.

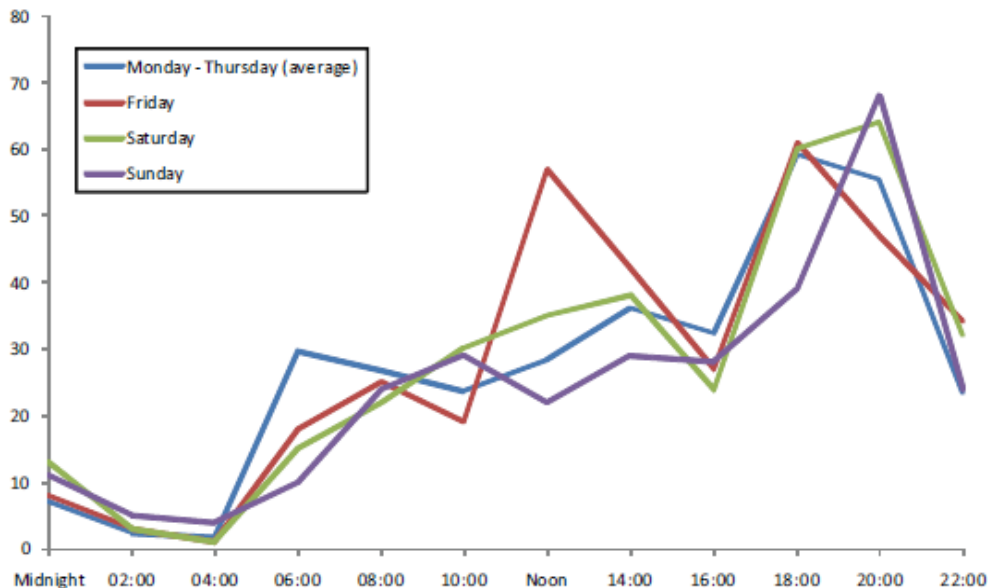


Figure 4: Trend of pedestrian casualties by time of day and day of week

Based on time of day, most pedestrian deaths, as well as KSI casualties, occurred during the night between 8pm and 9pm. However, the highest number of slightly injured pedestrians happened during late evening period (6pm – 7pm). Fewer pedestrian casualties took place during early morning between 4am and 5am.

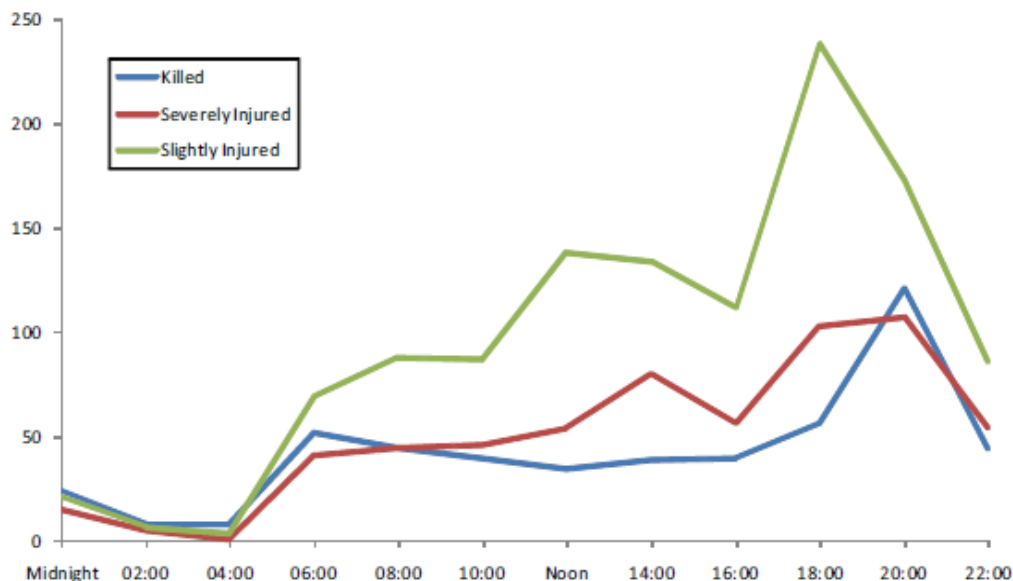


Figure 5: Trend of severity of pedestrian casualties by time of day

Type of Striking Vehicle

In single-vehicle accident (SVA) event, most (524) single pedestrians were fatal when collided with M1 and M2 passenger vehicles (Table 3). Nevertheless, when considering for all severities, motorcycle had the highest count with 2,905 compared to M1 and M2 passenger vehicles (2,157). Of all the casualties, collisions with bicycles still contributed for one fatal and two injured pedestrians.

Table 3: Single-vehicle accidents with pedestrian (single) casualties

Type of Vehicle	Fatal	Severe	Slight	All Severities	Relative Index*
Bicycle	1	1	1	3	0.50**
Motorcycle	282	894	1,729	2,905	0.11
M1 & M2 passenger	524	551	1,082	2,157	0.32
Bus	40	22	44	106	0.61
HGV	106	53	74	233	0.83

Note:

Excludes 12 cases which involved vehicles for special task, e.g. police patrol car, fire truck, ambulance

* Fatal to non-fatal

** Considerably high perhaps due to least number casualties

Findings

Children

This study shows that the majority (40.3%) of pedestrian casualties (including fatal) were children. From this, at least 40% were either killed or severely injured during collisions, with the highest proportion being children of aged 6-10. Of all pedestrian fatalities (2006-2008), 18.3% were children. When comparing to the U.K., children (aged 0-15) account for 32% and 30% of pedestrian casualties in 2007 and 2008, respectively, and 27% of KSI casualties for each of both years [6, 16]. On another note, in term of fatalities, children age 15 and younger accounted for 7 to 8% of pedestrian deaths between 2006 and 2008 in the U.S. [2, 17, 18]. There is evidence that children are only completely capable to select required information to perform the task of crossing the road from the age of 11 [19]. Furthermore, Dragutinovic and Twisk (2006) reported that the skills which are essential for crossing roads safely such as observation, perception of unsafe locations and information processing, are still inadequately developed for young children [20].

The Elderly

Analysis of pedestrian fatalities on age group also shows that elderly pedestrians between 66 and 70 years old contributed the highest number of fatalities than any other age group. The U.K. Department for Transport (DfT) (2007 and 2008) reported that the proportion of pedestrian fatalities and pedestrian death rates are highest for those aged 80 and above [6, 16]. In the U.S., pedestrians aged 65+ accounted for 18% of all pedestrian fatalities and its fatality rate was higher (2.07 per 100,000 population) than any other age group in 2008. The finding may perhaps due to higher risk of mortality and severe injury to elderly pedestrians, who physically vulnerable, in road accidents. This is similar to the finding of Sze and Wong (2007) that showed that pedestrians aged above 65 years old obviously led to a higher KSI risk in road accidents in Hong Kong [21]. In addition, functional limitations, such as slower reaction time and motor skill dysfunction, experienced by elderly pedestrians might be the most significant cause of high risk [e.g. 19, 22].

Unsafe Behaviour

Careless and illegal (not using pedestrian facilities) crossings are one of the main factors contributing to injury accidents for pedestrians, with more than two-thirds (70.0%) of casualties. Careless, reckless or in a hurry contributed 23.4% of all pedestrian severities, second highest after failed to look properly (59.7%) in the U.K. for 2008 [16]. Findings from a study conducted in Australia showed that being careless or making a mistake (e.g. running across road, failed to see approaching vehicle) were common contributory factors in pedestrian casualties [23]. Unsafe crossing behaviour can be evidently observed in some areas such as near shopping centres and marketplaces even though there were pedestrian facilities provided at the locations, as illustrated in the following figures.



Figure 7: Illegal crossing at Senai (there was pedestrian overhead bridge with no-illegal-crossing warning signboards situated at the location)

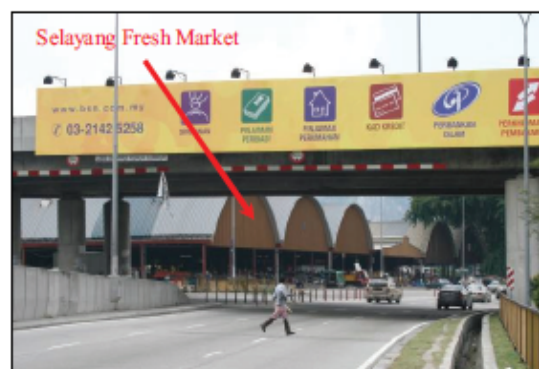


Figure 8: Dangerous crossing at Ipoh-Kuala Lumpur Road near Selayang Fresh Market (location of nearest pedestrian overhead bridge \approx 400 metres away)

Pedestrian-Motorcycle Collision

Motorcycle accounted for more than half (53.8%) of pedestrian casualties in the event of SVA with single pedestrian. On average, 94 pedestrians were fatally injured each year for the 3-year period (2006-2008). A study conducted in Thailand found that road accidents involving children (aged 1-10) collided with motorcycles had the highest frequency [24]. In the U.K., 1,016 pedestrians suffered personal injuries after being hit by motorcycles [2]. Of these, 28 were fatally injured while a further 240 sustained severe injuries due to the collisions [2]. In poor riding conditions, neither motorcycles nor pedestrians are easily visible due to their size as compared to other motor vehicles (e.g. cars, buses) and they may only be visible to each other seconds before impact [25]. McCarthy *et al.* (2007), through comparative analysis between two motorcycle accident studies, reported that failure to see pedestrian in blind spot as one of the contributing factors for motorcycle-pedestrian accidents in the U.K. [26]. Due to the fact that motorcycles accounted for more than 50% of all traffic distributions on Malaysia roads [15, 27], situation of motorcycle-pedestrian accident in the country is a significant concern and needs to be drawn attention to.

Existing Safety Measures and Potential Improvements

There are still gaps to be improved in order to reduce pedestrian casualties even though several safety approaches, which include education, engineering and enforcement, have been carried out by the Government.

Traffic Engineering and Infrastructures in Malaysia

Some accident reduction programmes introduced are related to road infrastructures including provision of pedestrian facilities and street lighting. Pedestrian facilities (e.g. at-grade signalised crossing, overhead bridge) is important to cater for pedestrian safety especially the school children while installation of sufficient street lighting is also vital for identified locations with highest night time road accidents involving pedestrians.

Vehicle Provisions and Related Regulations

Efficient vehicle design at the front side is especially important to alleviate the injury risk of pedestrian during impact. Currently, there is no related rule or regulation for pedestrian protection for new vehicles in the country. Nevertheless, pedestrian safety has been a serious concern in other countries especially Europe and Japan with the initiation of regulations and test procedures pertaining to pedestrian protection for passenger vehicles such as EC Directive 7/2009 and 631/2009, EEVC WG 17, Euro NCAP, J-NCAP and J-MLIT TRIAS 63 [28, 29]. Hence, given the situation whereby vehicle regulations are yet to be satisfactory in Malaysia, the Malaysian Vehicle Assessment Programme (MyVAP) was initiated in 2009 [30, 31, 32]. Installation of side underrun on lorries [19] is another measure to be considered for reducing serious injuries sustained by pedestrians when collided with lorries.

Behavioural Measures

Public information campaigns, traffic education and driver training are among effective behavioural measures to improve pedestrian safety awareness. Besides, enforcement by authorities especially police is essential to increase traffic regulations compliancy among road users specifically at locations with pedestrian facilities.

CONCLUSIONS

This study serves as prevalence towards understanding pedestrian safety issues and situation in Malaysia. A number of important findings are identified through analysis performed with the chosen dataset. More than one-third of injured pedestrians on Malaysian roads were mainly children. Traffic accidents involving elderly pedestrians aged 66-70 contributed the highest number of deaths than any other age group. The majority of types of injuries sustained by pedestrians were at head/face and legs/hips. The highest pedestrian deaths and KSI casualties had occurred at night between 8pm and 9pm. Seventy percent of pedestrian casualties were attributed to unsafe behaviour such as careless and illegal crossing. A fatal outcome of pedestrian was more likely on a single collision event with either HGV or bus. Pedestrian-motorcycle accident is a significant concern in the country considering motorcycle population on Malaysian roads which attributed to more than 50% of all traffic distributions. The findings provide useful information for interventions and safety control measures to prevent and reduce pedestrian casualties in road accidents. Further in-depth and focused research pertaining to pedestrian safety should be carried out to better understanding the situation.

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Malaysia Children Safety



Missing Children



From January to June 2017, there were **723 missing children** cases in 181 days.

of the total, 345 have been found while the other is still missing.

Most Children Missing in Selangor, Johor, and Kuala Lumpur



malaysia indicator

Moreover, a New Straits Times [report](#) revealed that most of the runaways are aged between 15 to 19 years old, with the youngest being 12. Upon questioning, peer pressure, following their partners, family misunderstanding and no interest in studies are the common responses by the runaways.

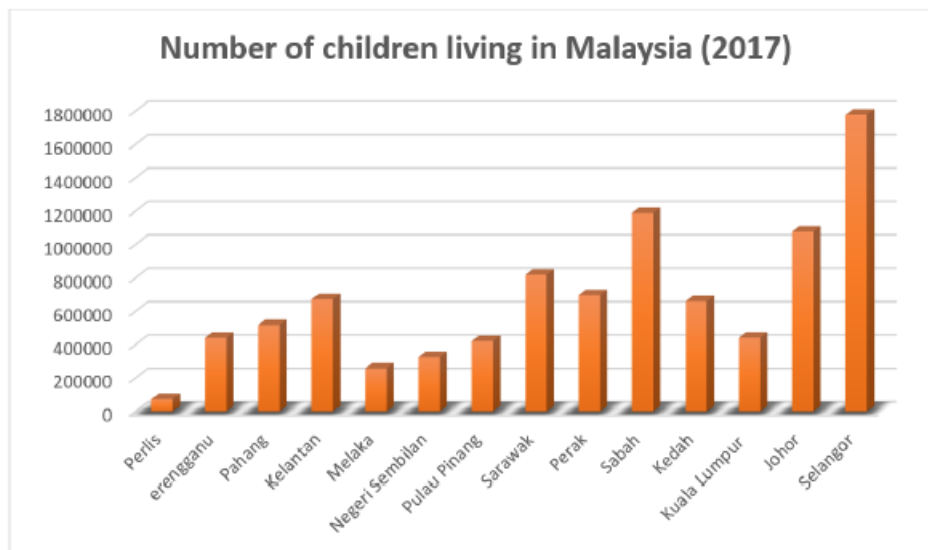
Report also said that it is likely children succumb to peer pressure, exposing themselves to criminal activities and drugs. Although the [national dropout rate declined](#), it's still a worrying matter for all parties involved.

More than half of the missing children in Malaysia are runaways

[Home](#) / [Media Analytics](#) / [More than half of the...](#)

An average of four children went missing in Malaysia each day, The Star Online [reported](#). The article mentioned more than half of the reported cases (427 cases) were of runaways.

The report also indicated that 447 of the cases were girls, whereas 276 were boys. Girls are more likely to be targeted by kidnappers, which pose other risks like rape and sex trade.



Selangor has the highest number of missing children cases but the state also has the highest population of children in Malaysia. On the other hand, the children population in Sabah is higher than Johor, but has lesser number of missing children cases.

The Royal Malaysian Police Sexual, Women and Child Investigation division (D11) said; parents should not immediately blast their missing child's information online, as it could risk the safety of the child if it truly is a kidnapping.

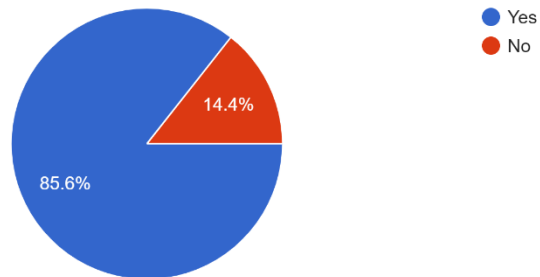
The most recent missing case is an eight-year-old boy named Muhammad Zahiruddin Putra Mohd Fauzi. He was reported missing since Monday after leaving his house to play with his friends in Bangi. As of today, search efforts by firemen and police yield no signs of the boy.

Source: [Malaysia Indicator](#)

Appendix 2: Survey Questionnaire for end-users

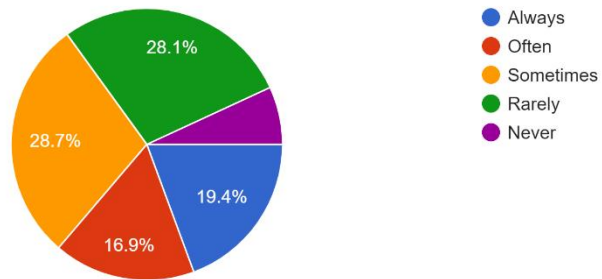
Do you own an umbrella?

160 responses



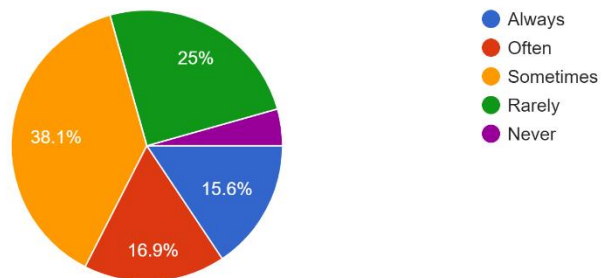
How often do you bring an umbrella along with you?

160 responses



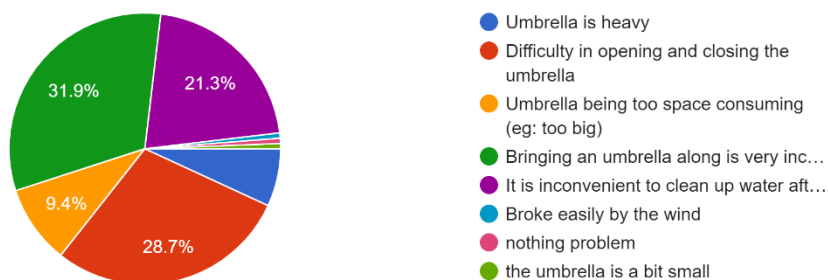
How often do you use your umbrella?

160 responses



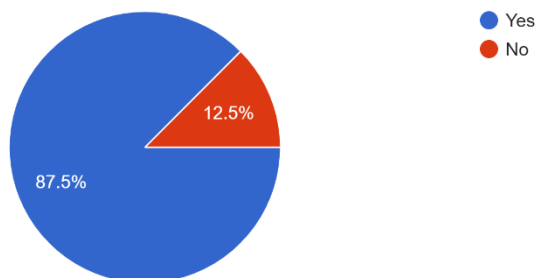
What is the common problem that you encounter when using an umbrella?

160 responses



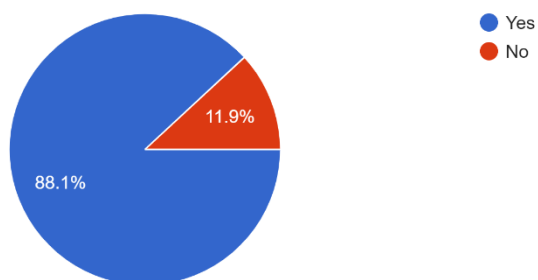
Do you use an umbrella during rainy days at night?

160 responses



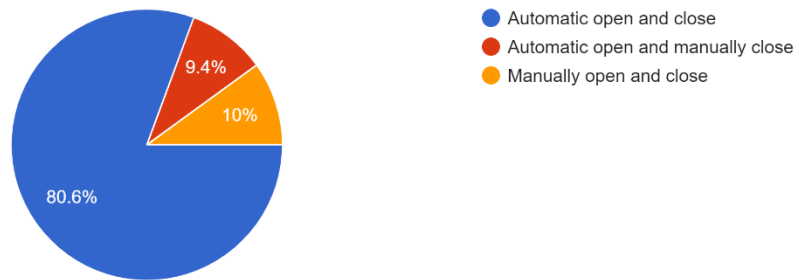
What would you be pleasant if there is an umbrella which could provide you with an emitting light feature?

160 responses



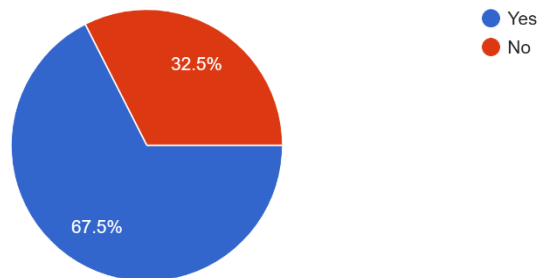
Which umbrella open/close feature do you prefer?

160 responses



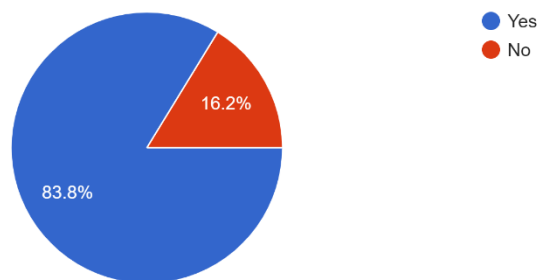
Do you find it slow and inconvenient when you are opening the umbrella?

160 responses



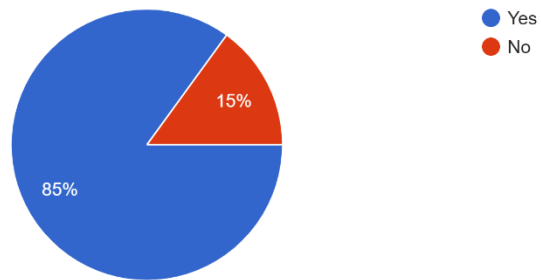
Do you find it slow and inconvenient when you are closing the umbrella?

160 responses



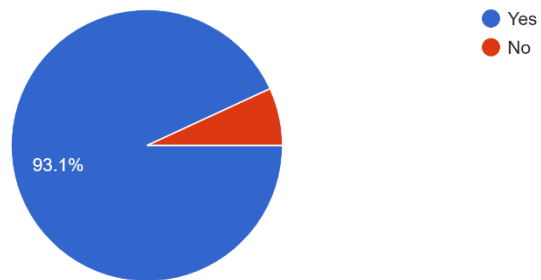
Would you be pleasant if there is an umbrella that comes with a cover?

160 responses

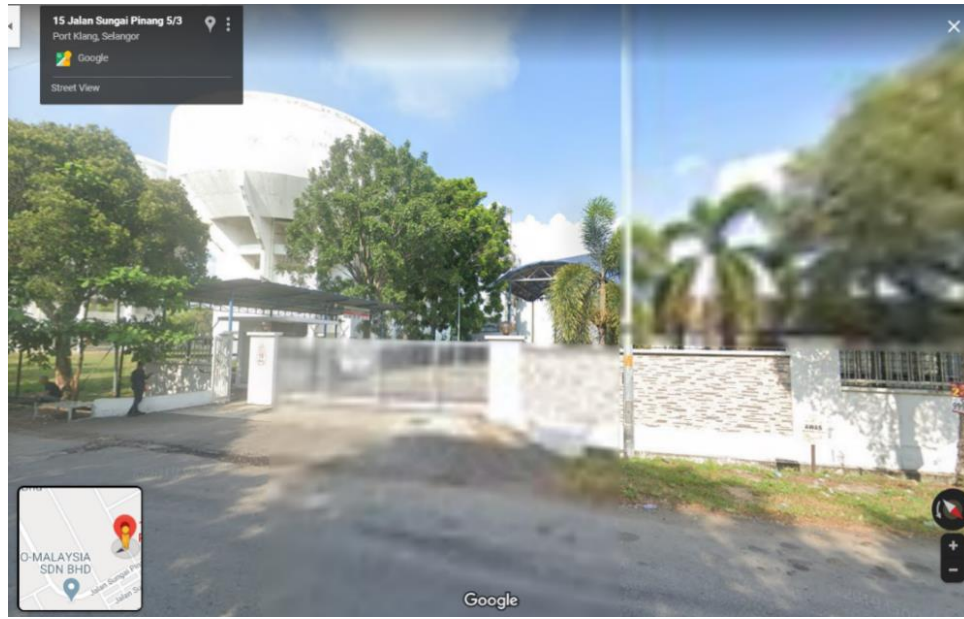
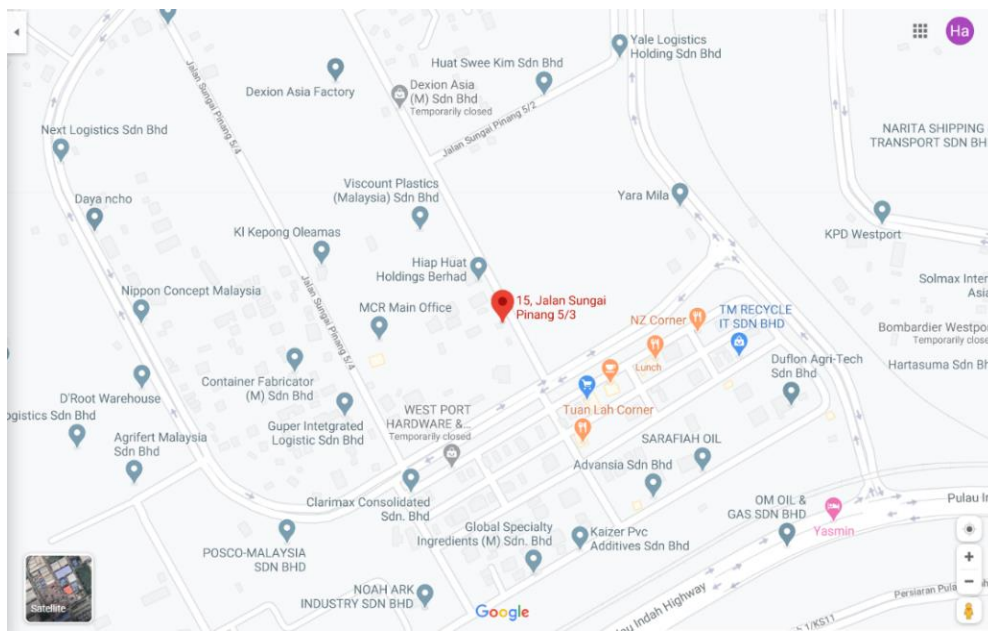


Would you be pleasant if the umbrella's cover comes with a hook/attach feature that you can use to attach the umbrella anywhere?

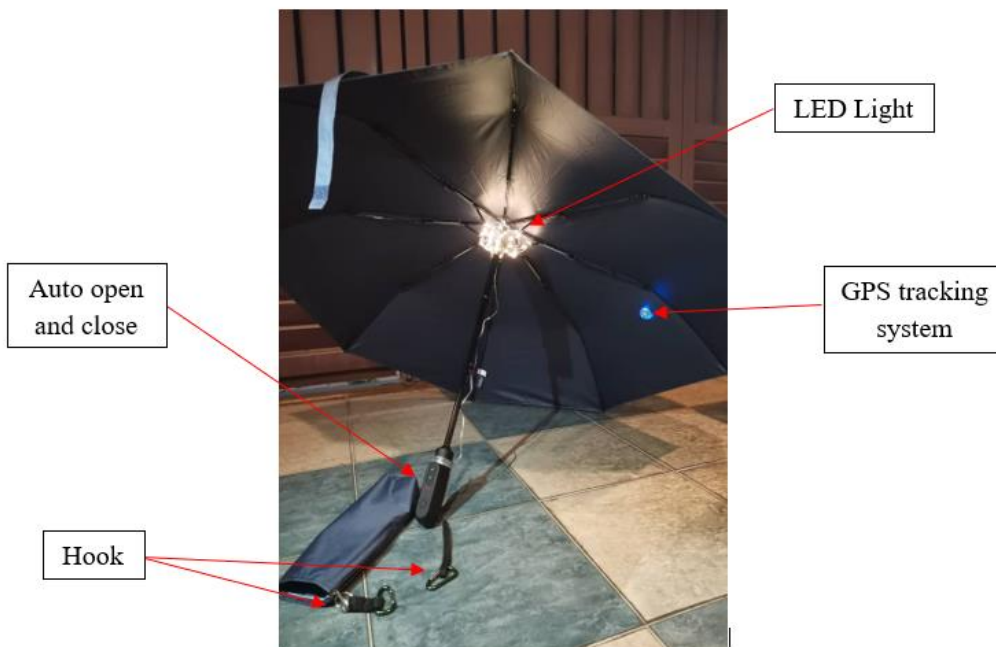
160 responses



Appendix 3: Location of Office-Factory Building



Appendix 4: Design of BrellaX



Appendix 5: Company Social Media Account (Facebook)



Appendix 6: Company Social Media Account (Instagram)



Appendix 7: Website of Brella Sdn. Bhd.



Appendix 8: Checklist for Finished Goods and Inventory**Brella Sdn. Bhd.**

Finished goods and Inventory Checklist

Date: _____

Time: _____

No.	Raw Material	Remarks
1	Fabric	
2	Ribs, stretches and handles	
3	LED lights	
4	Battery	
5	GPS device	
6	Cables	
7	Hook/Attach	

No.	Finished goods	Remarks
1	Automatic opening and closing function	
2	GPS function	
3	BrellaX	

Checked by:

()

Appendix 9: Quality Control

Brella Sdn. Bhd.

Performance of BrellaX Checklist

Date: _____

Time: _____



Items	Stock No:		Remarks
	Effective	Defective	
Automatic Opening and Closing function			
LED light			
GPS Feature			
Hook/Attach			
Battery			
Cable			



Checked by:

()

Appendix 10: Invoice to Customer



Brella Sdn. Bhd.
 15, Jalan Sungai Pinang 5/3,
 Taman Perindustrian Pulau Indah
 42920, Pelabuhan Klang,
 Selangor.
 Tel: 03-63638888 Fax: 03-66668888
 Email: brella.info@gmail.com

Invoice

Invoice No	INV
Date	
Terms	
Shipping Date	
Shipping Terms	
Sales Person	
Order No	
Currency Code	MYR

Bill To

[Client's name]
 [Client's address]

Ship To

[Client's name]
 [Client's address]

Phone:

Fax:

Phone:

Fax:

ID	SKU / Description	Unit Price	Qty	Amount

Note:
 Thanks for your business!

Sub Total:	0.00
Discount:	0.00
SST	0.00
	0.00
Shipping:	0.00
Total:	0.00
Deposit:	0.00
Amount Due:	0.00

Appendix 11: Feedback Form**Brella Sdn Bhd.****Customers Feedback Form**

Name: _____

Phone No.: _____

E-mail: _____

Date: _____

Please fill out this short feedback form so we can ensure top quality service to our customers.

No.	Title	Rating	
1	Do you satisfy with our product? (Provide a rating by tick in the corresponding box)	• Satisfied	
		• Neutral	
		• Dissatisfied	
2	Do our products solve your needs / problem?		
3	Would you recommend our products / services to others?		

Please provide any additional comments or suggestions.

Appendix 12: List of the Retailer and Wholesaler Company

	Retailer/Wholesaler Company Name	Address
1.	My Umbrella Sdn. Bhd.	Level 2, Lot PT 56005A, Jalan KPB 9, Kawasan Perindustrian Balakong, 43300 Seri Kembangan, Selangor
2.	Mediace	No. 174, Jalan 5, Kawasan Perindustrian Olak Lempit, Olak Lempit, 42700 Banting, Selangor, Malaysia
3.	U Design Concept	W-5-06 Gamuda Biz Suites Persiaran Anggerik Vanilla Kota Kemuning 40460 Shah Alam Selangor Malaysia
4.	Umbrella Malaysia	29, Jalan DU1/2, Taman Damai Utama, Bandar Kinrara, 47180 Puchong, Selangor
5.	IPC Giffts Sdn Bhd	Klang Valley Showroom 12A, Jalan Tago 5, Taman Perindustrian Tago, 52200 Kuala Lumpur, Malaysia.
6.	Hong Tiang Trading Sdn Bhd	Ground Floor, Lot PT 56005A, Jalan KPB 9, Kawasan Perindustrian Balakong, 43300 Seri Kembangan, Selangor
7.	Mua Payong Industries Sdn Bhd	PTD 10942, PARIT PULAI, SEROM 8, SUNGAI MATI 84410, TANGKAK, JOHOR.

8.	Doorgifts	29 (Ground Floor), Jalan DU1/2 Taman Damai Utama, Bandar Kinrara, 47180 Puchong Selangor.
9.	Giftstalk Sdn Bhd	A-G-20, A-1-20, A-2-20, Pusat Perdagangan Bukit Serdang, Jalan BS 14/1, 43300 Seri Kembangan, Selangor, Malaysia.
10.	MY Premium Gift Sdn Bhd	MY PREMIUM GIFT SDN BHD Lot PT 56005A, Jalan KPB 9, Kawasan Perindustrian Balakong, 43300 Seri Kembangan, Selangor
11.	Mags Premium Gifts Sdn Bhd	NO. 2431A, First Floor, Jalan E3 /6A, Taman Ehsan, Kepong 52100 Kuala Lumpur, Malaysia.
12.	Lily Sdn Bhd	23, Lorong Seruling 3, Handersons Industrial Park, Kg. Valdor, 14200 S.P.S., Penang, West Malaysia
13.	YV marketing	29, Jalan DU 1 /2, Taman Damai Utama, 47180 Puchong, Bandar Kinrara, Selangor
14.	Tee Sure Sdn Bhd	61, Jalan Puteri 5/10, Bandar Puteri, 47100 Puchong, Selangor, Malaysia.
15.	Twl Embroidery Enterprise	1595, Jalan E 3/5A, Taman Ehsan Kepong, 52100 Kuala Lumpur, Malaysia.
16.	GIMC Industry	65-2-6, Fadason Business Centre Jalan 1/17, Off Jalan Kepong, 52000 Kuala Lumpur
17.	Everest Promo Sdn Bhd	Level 3-24, D'Piazza Mall, Jalan Mahsuri, 11900 Bayan Lepas, Penang, Malaysia.

18.	Allan D'Lious Marketing Malaysia Sdn Bhd	No.29, Jalan Du1/2, Taman Damai Utama, Bandar Kinrara, 47180 Puchong, Selangor.
19.	Fresh Leader Sdn Bhd	16-1, Jalan Temenggung 3/9, Sek. 9, Bandar Mahkota Cheras, Kajang, Selangor, Malaysia
20.	Solid Time Trading	Wilayah Persekutuan, Malaysia
21.	Jierui Textiles Industrial	No. 12, Jalan Emas Jaya 3, Taman Industri Emas Jaya, Tongkang Pecah Batu Pahat Johor 83010 Malaysia
22.	Kong Posh Industries Sdn Bhd	C1-05 . RITZE PERDANA 2. JLN PJU8/1 .DAMANSARA PERDANA, Damansara Perdana, Selangor, Malaysia
23.	Maxine's Concept Sdn Bhd	No. 9, Jalan Teras 1, Taman Selesa Jaya Industri Park
24.	Dynamic Gifts & Premium	2, Jalan Radin Anum 2, Wilayah Persekutuan, Malaysia
25.	Evermore Industries Sdn Bhd	Pahang Darul Markmur, Malaysia
26.	Teow Hong Umbrella Sdn Bhd	13, First Floor, Lorong Durian, Taman Cheras, 56100 Kuala Lumpur, Federal Territory of Kuala Lumpur
27.	Ben Sheng Umbrella Sdn Bhd	16, 18 & 20, MK 1, Tingkat Talang Satu, Taman Emas, Perai, 13600, Perai, Pulau Pinang
28.	Zebano	Jalan PJU 8/1, Damansara Perdana, 47820 Petaling Jaya, Selangor

29.	Triconvile Furniture Malaysia	30, Jalan Pemberita U1/49, Kawasan Perindustrian Temasya, 40150 Shah Alam, Selangor
30.	J.Calli International Sdn Bhd	Lot 1835, Jalan Balakong, Kawasan Perindustrian Balakong, 43300 Seri Kembangan, Selangor
31.	IPC Gifts Sdn Bhd	12A, Jalan Tago 5, Taman Perindustrian Tago, 52200 Kuala Lumpur, Selangor
32.	Kryash Sdn. Bhd.	Corporate Suites Gateway Kiaramas, B-05-05, No. 1, Jalan Desa Kiara, Mont, Kiara, Wilayah Persekutuan, Mont Kiara, 50480 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur
33.	Blue Umbrella Limited	27, Bishop St, Georgetown, 10200 George Town, Penang
34.	Source EC Cartals Sdn Bhd	B18-18, Pinnacle PJ, Jalan Utara C, Petaling Jaya, 46100 Petaling Jaya, Selangor
35.	Twinlink Services	B-6-25, Block B, Ativo Plaza, No.1, Jln PJU 9/1 Bandar Sri Damansara, PJU 9, 52200 Kuala Lumpur
36.	Ideahouse Corporation Sdn. Bhd.	20, Jalan Tanjung SD 13/2, Bandar Sri Damansara, 52200 Kuala Lumpur, Selangor
37.	Horestco Furniture	9, Jalan Kartunis U1/47, Kawasan Perindustrian Temasya, 40150 Shah Alam, Selangor

38.	Casa Bella Designs	24, Jalan Bola Tampar 13/14, Seksyen 13, 40100 Shah Alam, Selangor
39.	Target Direction Sdn Bhd	1, Jalan Meranti Jaya 8, Taman Meranti Jaya, 47120 Puchong, Selangor
40.	Watsons	No. 17 & 18 First Floor, Tesco Ipoh, Jalan Jambu, Taman Teh Teng Seng, 31400 Ipoh, Perak
41.	TeakVogue Sdn Bhd	9-1, block A, Jalan Nova k u/5 k, Seksyen U5, Subang Bestari, 40150 Shah Alam, Selangor
42.	Muar Payong Industries Sdn Bhd	PTD 10942 PARIT PULAI, Kampung Serom 8, 84410 Tangkak, Johor
43.	ABC Ideal Partners Sdn. Bhd.	22, Jalan Tpk 1/2, Taman Perindustrian Kinrara, 47100 Puchong, Selangor
44.	Umbrella International Consulting Sdn Bhd	Bayan Baru, 11950 Bayan Lepas, Penang
45.	Decathlon Sri Damansara	8Trium Tower Jalan Cempaka SD12/5, Persiaran Kenanga, Bandar Sri Damansara, 52200 Kuala Lumpur
46.	YOS Uniform & Premium Sdn. Bhd.	2-6, Medan Istana, Bandar Ipoh Raya, 30000 Ipoh, Negeri Perak
47.	Tensioned Fabric Structure Sdn Bhd	Lot 2489-10, Batu 6 1/4, Jalan Gombak, 53100 Gombak, Federal Territory of Kuala Lumpur

48.	Forever Gifts (M) Sdn Bhd	1, Cheras commercial centre, 58, Jalan 5/101c, Jalan Cheras, 56100 Cheras, Wilayah Persekutuan Kuala Lumpur
49.	Beloved Baby	52a, Leboh Medan Ipoh, Taman Ipoh Timur, 31400 Ipoh, Negeri
50.	Giordano Malaysia	3, 120, Jalan Bukit Bintang, Bukit Bintang, 55100 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur
51.	TCE Tackles Sdn Bhd	89, Jalan Kamaruddin Isa, Taman Fair Park, 34100 Ipoh, Negeri Perak
52.	Mr. DIY	Ipoh Parade, UNIT 22, 2ND FLOOR, 105, Jalan Sultan Abdul Jalil, Pusat Perdagangan Greentown, 30450 Ipoh, Negeri Perak
53.	MyNEWS	Tesco Extra Ipoh Garden, 22, Jalan Jambu, Taman Teh Teng Seng, 31400 Ipoh, Negeri Perak
54.	99 Speedmart	Ground Floor, No: 135D & 135E, Jalan Dato Lau Pak Khuan, Ipoh Garden, 31400 Ipoh, Negeri Perak
55.	HomePro	1, Medan Stesen 19/9, Station 18, 31650 Ipoh, Negeri Perak
56.	Cosway	Lot 20B, Tesco Hypermarket Ipoh, No, 2, Jalan Jambu, Taman Teh Teng Seng, 31400 Ipoh, Perak
57.	Lee Sing Merchant	128, Leboh Noordin, 10300 George Town, Pulau Pinang

58.	Syarikat Penang Umbrella Manufacturing Sdn Bhd	1411, Kawasan Perusahaan Perai, Perai, 13600, Perai, Pulau
59.	Unicane	104, Jalan Trengganu, Taman Free School, 10460 George Town, Pulau Pinang
60.	SSF	43, Jalan Anson, George Town, 10400 George Town, Pulau Pinang
61.	Khong Yeow Umbrella	644, Jalan Lintang, 11500 Ayer Itam, Pulau Pinang
62.	The Travel Store	170, Persiaran Gurney, Pulau Tikus, 10250 George Town, Pulau Pinang, Malaysia, 10250 George Town
63.	Sunshine Sdn Bhd	385-1-1, Jalan Perak, Jelutong, 11600 George Town, Pulau Pinang
64.	Body Glove	10250 George Town, Penang
65.	Coral Gift Sdn Bhd	2C, 1, Tingkat Kenari 6, Desa Ria, 11900 Bayan Lepas, Penang
66.	Pacific Sdn Bhd	No. 1, Jln Penang, 10000 George Town, Pulau Pinang
67.	Yubiso	G13, 1ST AVENUE MALL, LG07,08,09 & G05,G07, 182, Jalan Magazine, 10300 George Town, Pulau Pinang
68.	Giant Supermarket Sdn Bhd	Ground Floor, Penang Plaza, 126, Jalan Burma, 10050 George Town, Pulau Pinang

69.	Freemiums Sdn Bhd	Lot:1-1-5, Krystal Point, Corporate Park, Lebuh Bukit Kecil 6, Jln Tun Dr Awang, 11900 Bayan Lepas, Pulau Pinang
70.	Brands Outlet	182, Jalan Magazine, 10300 George Town, Pulau Pinang
71.	Daiso	163D-LG 18&18A, Lower Ground Floor, Gurney Paragon Mall, Persiaran Gurney, George Town, 10250 George Town, Pulau Pinang
72.	Scade Concepts	Taman Sains Surian Industrial Park, 13, Jalan Teknologi 3/3A, Kota Damansara, 47810 Petaling Jaya, Selangor
73.	Empire Damansara	8, Jalan Damansara PJU, Damansara Perdana, 47820 Petaling Jaya, Selangor
74.	Bright Pancar Sdn Bhd	No. 9, Jalan Kajang Jaya 1, Kawasan Perindustrian Kajang Jaya, 43500 Semenyih, Selangor
75.	Gnt Premium Solution Sdn Bhd	Ioi Business Park, No. 3A-22, Floor, GF12, Lebuhraya Damansara - Puchong, Bandar Puchong Jaya, 47100 Puchong, Selangor
76.	Bloowin Marketing Sdn Bhd	52, Jalan 4/152, Taman Perindustrian Oug, 58200 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur
77.	Sports Direct	Lot F32, 1st Floor, Tesco Seberang Jaya,, No. 2762 Persiaran Sembilang,, Seberang Jaya

		Seberang Prai Tengah, 13700 Perai, Pulau Pinang
78.	Madison Kids Sdn Bhd	39-G, Blok 9, Kompleks Otomobil, Jalan Pahat J 15/J, Seksyen 15, 40200 Shah Alam, Selangor
79.	SSF Home Deco Mart	420, Jalan Sultan Yahya Petra, 15200 Kota Bahru, Kelantan
80.	Yes Gift Trading Co. Ltd.	32, Lorong Perda Utama 9, Bandar Baru Perda, 14000 Bukit Mertajam, Pulau Pinang
81	Happy Bee Resources	21-1 Jln Puteri 2 / 6, Bandar Puteri Puchong, Selangor
82.	Nature World Sdn Bhd	No. 11-2, Jalan PJS 8/17, Petaling Jaya, Selangor, Malaysia
83.	Toppro International Sdn Bhd	103 Jalan Kampung Pandan
84.	QQ Premium Global Sources	5, Jalan Perdana 7/1, Pandan Perdana 55300 Cheras, Kuala Lumpur, Malaysia
85.	AG Timuran Sdn Bhd	No 57, Jalan Seruling 58, Taman Klang Jaya,
86.	Enjtec Promo Solution	70-3-81A, D'Piazza Mall, Jalan Mahsuri,
87.	Foh Hin Canvas Sdn. Bhd.	56, Jalan Masjid, Ipoh Perak, Malaysia
88.	Beaux Square	B-5-8, Plaza Mont Kiara,, Mont Kiara, Kuala Lumpur, Malaysia

89.	Lucky Premiums Marketing Sdn Bhd	No. 49B, Jalan Kenari 21, Puchong, Selangor, Malaysia
90.	Satnam Sdn. Bhd.	No. 206 Jalan Segambut, Malaysia
91.	TopZ Concept Avenue	NO. 20, JALAN USJ 4 / 1L, Perak, Malaysia
92.	TK Success Sdn Bhd	6 & 8 Jalan Impian Makmur 3/A, Taman Saujana Impian, Kajang, Selangor, Malaysia
93.	Depo Trading	67, Solok Kikik 1, Taman Inderawasih, Perai, Pulau Pinang, Malaysia
94.	SEB Gift	E209, Seapark, Apartment, Jalan 21/13, Dec.21 Petaling Jaya, Selangor
95.	Kim San Ipoh Trading	13, Jalan Masjid 30300 Ipoh, Perak
96.	Sin Foh Hin Canvas	No. 41, 43 & 62 Jalan Masjid (Hume Street), Ipoh, Perak 30300 Malaysia
97.	Fuezu	Lot P6 . 30 . 00, 168, Bukit Bintang Street, Bukit Bintang, 55100 Kuala Lumpur, Federal Territory of Kuala Lumpur
98.	Patio Leisure Sdn Bhd	No 29, Jalan 9/152, Batu 6.5, Jalan Puchong, Taman Perindustrian Oug, 58200 Kuala Lumpur
99.	Moschino	Lot 2.33.03, Level 2, Pavilion Kuala Lumpur, 168, Bukit Bintang Street, 55100 Kuala Lumpur
100.	My One Shop	77, Dataran Perpaduan 1, Taman Bercham Raya, 31150 Ulu Kinta, Negeri Perak

Appendix 13: Transportation Costing**Transportation Costing**

Transportation Costing			
1.	Courier Company: Ninja Van Company (Malaysia)		
	Delivery from Selangor to	Per Pack	Per Carton
	Penang / Kuala Lumpur/ Selangor/ Perak / Melaka/ Johor/ Kedah	RM 6.90 / per Pack	RM 12.00 / per 15 kgs
2.	Courier Company: J&T Express (Malaysia)		
	Delivery from Selangor to	< 1 kg	>1 kg
	Penang / Kuala Lumpur / Selangor / Perak / Melaka/ Johor / Kedah	RM 12.70	RM 14.85 / per and RM 2.15 / per kg

Appendix 14: SIRIM Registration



SIRIM QAS International Sdn. Bhd. (410334-X)
 SIRIM Complex, No. 1, Persiaran Dato' Menteri, P.O. Box 7035, 40700 Shah Alam,
 Selangor Darul Ehsan, Malaysia. Tel: 603-5544 5993 Fax: 603-5544 5960
 Web Site: www.sirim-qas.com.my Email: ask.pci@sirim.my

ePCS/FOR/01-1

PRODUCT / ECO-LABELLING CERTIFICATION QUESTIONNAIRE

(In-complete information will cause delay in issuance of quotation)

PRODUCT NAME	
STANDARD NUMBER	

A. APPLICANT'S INFORMATION					
1. Name and Address of Applicant					
<i>Only person who has authority in relation to certification process, product quality and/or process should be named as contact person for the applicant / factory / manufacturer as appropriate</i>	Company Name				
	Company Address	Post code		City	
		State / Province		Country	
		GPS Coordinates			
		Company Registration No.			
	Contact Person 1		Position		
	Phone No.		Fax No.		
	Email		Web Site		
	Contact Person 2		Position		
	Email				
2. Factory's / Manufacturer's Information					
<i>This section shall be completed if the factory is located at different address from the above OR the product is not manufactured by the applicant.</i>	Manufacturer Name				
	Manufacturer Address (if different from above)	Post code		City	
		State/Province		Country	
		GPS Coordinates			
		Company Registration No.			
	Contact Person 1		Position		
	Phone No.		Fax No.		
	Email		Web Site		

3. Warehouses / Distribution Centres			
<p><i>Applicant to formally declare the location of the associated warehouses / distribution centres.</i></p>	Company Name		
	Company Address		
	Post code		City
	State/ Province		Country
	GPS Coordinates		
	Company Registration No.		
	Contact Person		Position
	Phone No.		Fax No.
	Email		Web Site
B. PRODUCT DETAILS INFORMATION			
<p><i>Information on product intended for certification is deemed mandatory and shall be provided clearly in this section.</i></p> <p><i>Wherever applicable, name of product, its type(s) and/or model(s) shall follow as specified in the standard.</i></p>	BRAND		
	MODEL		
	TYPE		
	RATING		
	SIZE		

C. FACTORY INFORMATION (Attachment – may be submitted later)		
<p><i>These technical information shall be completed and submitted to SIRIM QAS International together with the Application For Product/Eco- Labelling Certification form, (ePCS/FOR/01-2), as soon as possible or not later than 2 months before the audit</i></p>	<p>Please Attach:</p> <ol style="list-style-type: none"> 1. Quality Control / Quality System Details. 2. Documented procedure for: <ol style="list-style-type: none"> i. Control of Product Change ii. Handling of Non-Conforming Product iii. Handling of Customer Complaint iv. Functional Check on Test Equipment (if applicable) 3. Route map to the factory (applicable only for factory located in Malaysia) 4. Factory / manufacturer organization chart 5. Declaration of Approval from Relevant Authority - ePCS/FOR/01-3 6. Declaration of Approval for Trade Mark Registration / Brand Name - ePCS/FOR/01-4 7. Authorization Letter of Trade Mark Registration / Brand Name – ePCS/FOR/01-4.1 (if applicable) 8. Declaration by Manufacturer - ePCS/FOR/01-5 (if applicable) 	
D. DECLARATION		
<p>I, hereby, declare that all information and/or statement given in this questionnaire are correct to my knowledge and agree to supply all other information required by SIRIM QAS International should I decided to proceed with application.</p>		
<p><i>An authorized representative of the applicant shall fill-up this section.</i></p>	Signature	<p>Applicant's stamp:</p>
	Name	
	Designation	
	Date	

NAMA PENJAJARAN (KURUP BESAR)
 INFO (ORGANISATION NAME) (CAPTION LETTER)

(C) MAKLUMAT PERMAGAN / address details

ALAMAT PERMAGAN ADDRESS											
POSKOD POSTCODE				NEGERI STATE							
ALAMAT BERDFTAR (BERKUNYIA BERSEZA DENYAN PENYAJARAN) REGISTERED ADDRESS											
POSKOD POSTCODE				NEGERI STATE							
ALAMAT SURAT MENYUKAT MAILING ADDRESS											
POSKOD POSTCODE				NEGERI STATE							
NAMA PEJABAT NAME OF OFFICER											
JAWATAN DESIGNATION											
NO. TELEFON 1 TELEPHONE NO. 1				NO. TELEFON 2 TELEPHONE NO. 2							
NO. TELEFON BIVOKAL BIVOCAL NO.				NO. FAKS/FAKSI FAX NO.							

(D) MAKLUMAT POLAK / POLAKAWI SYARIKAT / RAJAS KONGSIPOMEDANG JAWATAN UTAMA / address details

NAMA NAME											
JAWATAN DESIGNATION											
NO. K/PASPORT PASSPORT NO.				NO. KHALI KWSP KUALI ID NO.							
WARGANEGARA CITIZENSHIP											
TARIKH LANTIKAN DATE OF RESIGNATION											

(E) NAMA DAN ALAMAT TEMPAT PERMAGAN LAIN ATAU DARWANGAN / other address details


NAMA NAME	ALAMAT ADDRESS

NOTA: JEKA RUMAH TIDAK MENCUKUP, BILA BERTAKAS LAMPIRAN BERGANA PERMOHONAN INI.
 NOTE: IF HOME ADDRESS IS NOT SUFFICIENT, PLEASE ATTACH PHOTOGRAPH OF THE HOUSE.

Sila hubungi 03 - 8822 6000 untuk sebarang pertanyaan mengenai permohonan ini.

Appendix 16: SOCSO Registration

PKS. (K) 50-Pin. 1'91



PERKESO

PERMOHONAN BAYARAN BALIK CARUMAN

Nama Dan Alamat Pemohon:

.....

.....

.....

.....

UNTUK KEGUNAAN PERKESO

No. Kelompok				
--------------	--	--	--	--

Permohonan Oleh Majikan

No. Kod Majikan

--	--	--	--	--	--	--	--

Permohonan Oleh Pekerja

No. KPPN

Lama

--	--	--	--	--	--	--	--

Baru

--	--	--	--	--	--	--	--	--	--	--	--

(Jika tiada, No. Pend. Kes. Sosial)

Saya memohon pembayaran balik caruman yang tersalah/terlebih bayar mengikut Peraturan 41, Peraturan-Peraturan Am Keselamatan Sosial Pekerja 1971, seperti berikut:-

Bagi bahagian majikan dan bagi bahagian pekerja yang masih bekerja di syarikat saya pada tarikh permohonan ini seperti dalam Jadual PKS:(K)50A:

Bagi bahagian majikan sahaja berkaitan dengan pekerja-pekerja yang tidak lagi bekerja dengan syarikat saya pada tarikh permohonan ini seperti dalam Jadual PKS:(K)50A.

Bagi bahagian diri saya sendiri seperti dalam Jadual PKS:(K)50A.

	Bhg. Majikan		Bhg. Pekerja		Jumlah	
	RM	sen	RM	sen	RM	sen
Jumlah caruman yang telah dibayar						
Jumlah caruman yang harus dibayar						
Jumlah bayaran balik caruman yang dituntut						

Saya memperakui bahawa butir-butir ini adalah betul dan saya mengaku tidak pernah membuat tuntutan yang serupa sebelum ini.

.....

Tarikh

.....

Tandatangan Pemohon

ASLITA 2002

UNTUK KEGUNAAN PERKESO

Untuk Pejabat PERKESO

Saya mengesahkan bahawa jumlah bayaran balik yang boleh diluluskan adalah sebanyak

RM

Tarikh

.....
Nama, Tandatangan dan
Cop Pengurus Pejabat PERKESO

Untuk Bahagian Kewangan & Akaun Ibu Pejabat

Pembayaran sebanyak RMadalah diluluskan.

.....
Tarikh

.....
Nama dan Tandatangan Pegawai

No. Baucer Pembayaran


Amaun (RM)

.....

.....

Appendix 17: EIS Registration

BORANG SIP 2
BORANG PENDAFTARAN PEKERJA
 PERATURAN-PERATURAN SISTEM INSURANS PEKERJAAN (PENDAFTARAN DAN CARUMAN) 2017
 (Peraturan 4)



PERKESO

NO KOD MAJIKAN / MyCoID

BORANG SIP 2- PENDAFTARAN PEKERJA

A. BUTIRAN PEKERJA

Jenis Kad Pengenalan	No Kad Pengenalan	Nama Pekerja (seperti dalam Kad Pengenalan)	Jantina (LP)	Bergasa	Tarikh Mula Kerja	Pekerjaan	Sila tandakan (/) pekerja yang bergaji melebihi RM4,000.00 sebulan
(1)	(2)	(4)	(5)	(6)	(7)	(8)	(9)
	(3) Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		
	Tarikh Lahir				Hari Bulan Tahun		

B. PENGESAHAN MAJIKAN / WAKIL MAJIKAN

Saya mengesahkan bahawa tiada seorang pun pekerja perusahaan ini sebagaimana yang dinyatakan dalam seksyen 16 Akta telah tertinggal daripada senarai di atas.

Tandatangan: _____ Tarikh:

Nama Majikan>Nama Wakil Majikan: _____


Nama Perusahaan: _____

No. KPPN: _____ Jawatan: _____

No. Telefon Pejabat/No. Telefon Bimbit: _____ No. Faks: _____ E-mel: _____

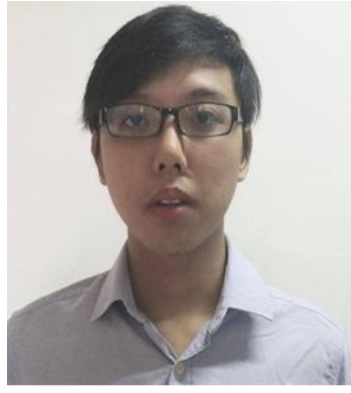
Tandatangan tidak diperlukan sekiranya borang ini dihantar melalui medium elektronik tertakluk kepada pengesahan oleh PERKESO

Appendix 18: Company Registration

 SURuhanKARYA SYARUKAT MALAYSIA COMPANY COMMISSION OF MALAYSIA		BORANG A PERCUMA
PENDAFTARAN PERNIAGAAN KAEDAH-KAEDAH PENDAFTARAN PERNIAGAAN 1957 (KAEDAH 3)		
SILA TANDAKAN (✓) DI PETAK BERKENAAN DAN LENGKAPKAN MAKLUMAT DENGAN HURUF BESAR (*Ruangan wajib diisi)		
NAMA SENDIRI	Menggunakan nama sendiri seperti di dalam MYKAD/MYPR sebagai nama perniagaan.	<input type="checkbox"/>
NAMA TRED	Menggunakan nama perniagaan yang dirika atau selain nama di MYKAD/MYPR sebagai nama perniagaan.	<input type="checkbox"/>
NO. RUJUKAN <small>(Untuk kegunaan pejabat)</small>	<input style="width: 100%;" type="text"/>	
MAKLUMAT PERNIAGAAN		
*NAMA PERNIAGAAN	<input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/>	
*TARIKH MULA BERNIAGA	<input style="width: 20%;" type="text"/> - <input style="width: 20%;" type="text"/> - <input style="width: 60%;" type="text"/>	
*PERJANJIAN PERKONGSIAN	TIADA <input type="checkbox"/> ADA <input type="checkbox"/> TARIKH <input style="width: 20%;" type="text"/> - <input style="width: 20%;" type="text"/> - <input style="width: 60%;" type="text"/> <small>(Nyatakan tarikh dan lampiran perjanjian)</small>	
*ALAMAT <small>(P.O. Box tidak dibenarkan)</small>	<input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/>	
BANDAR	<input style="width: 100%;" type="text"/>	
POSKOD	<input style="width: 40%;" type="text"/> NEGERI	<input style="width: 60%;" type="text"/>
ALAMAT SURAT MENYURAT <small>(Jika berbeza dari alamat di atas)</small>	<input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/>	
BANDAR	<input style="width: 100%;" type="text"/>	
POSKOD	<input style="width: 40%;" type="text"/> NEGERI	<input style="width: 60%;" type="text"/>
NO. TELEFON	<input style="width: 20%;" type="text"/> - <input style="width: 60%;" type="text"/>	E-MAIL <input style="width: 20%;" type="text"/>
*JENIS PERNIAGAAN YANG DIJALANKAN		
<input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/>		
ALAMAT CAWANGAN (Jika ada, P.O. Box tidak dibenarkan)		
ALAMAT <small>(P.O. Box tidak dibenarkan)</small>	<input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/>	
POSKOD	<input style="width: 40%;" type="text"/> NEGERI	<input style="width: 60%;" type="text"/>
ALAMAT <small>(P.O. Box tidak dibenarkan)</small>	<input style="width: 100%;" type="text"/> <input style="width: 100%;" type="text"/>	
POSKOD	<input style="width: 40%;" type="text"/> NEGERI	<input style="width: 60%;" type="text"/>

PENDAFTARAN PERNIAGAAN		
*MAKLUMAT PEMILIK (Isikan nama seperti di dalam MYKAD/MYPR)		
NAMA PEMILIK	<input type="text"/>	
NO. MYKAD/MYPR	<input type="text"/> - <input type="text"/> - <input type="text"/>	NO. K/P (Lama) <input type="text"/>
TARIKH LAHIR	<input type="text"/> - <input type="text"/> - <input type="text"/>	JANTINA L <input type="checkbox"/> P <input type="checkbox"/>
KERAKYATAN	WARGANEGARA <input type="checkbox"/> PENDUDUK TETAP (Nyatakan negara asal) <input type="checkbox"/>	<input type="text"/>
BANGSA	MELAYU <input type="checkbox"/> CINA <input type="checkbox"/> INDIA <input type="checkbox"/> LAIN-LAIN (Nyatakan bangsa) <input type="checkbox"/>	<input type="text"/>
ALAMAT KEDIAMAN	<input type="text"/>	
BANDAR	<input type="text"/>	
POSKOD	<input type="text"/> NEGERI <input type="text"/>	
NO. TELEFON	<input type="text"/> - <input type="text"/>	
NAMA PEMILIK	<input type="text"/>	
NO. MYKAD/MYPR	<input type="text"/> - <input type="text"/> - <input type="text"/>	NO. K/P (Lama) <input type="text"/>
TARIKH LAHIR	<input type="text"/> - <input type="text"/> - <input type="text"/>	JANTINA L <input type="checkbox"/> P <input type="checkbox"/>
KERAKYATAN	WARGANEGARA <input type="checkbox"/> PENDUDUK TETAP (Nyatakan negara asal) <input type="checkbox"/>	<input type="text"/>
BANGSA	MELAYU <input type="checkbox"/> CINA <input type="checkbox"/> INDIA <input type="checkbox"/> LAIN-LAIN (Nyatakan bangsa) <input type="checkbox"/>	<input type="text"/>
ALAMAT KEDIAMAN	<input type="text"/>	
BANDAR	<input type="text"/>	
POSKOD	<input type="text"/> NEGERI <input type="text"/>	
NO. TELEFON	<input type="text"/> - <input type="text"/>	
PENGESEHAN PEMILIK TUNGGAL/RAKAN KONGSI		
(Ditandatangani setiap pemilik tunggal/rakan kongsi mengikut butiran dan menurunkan tandatangan/cap ibu jari kanan di atas borang ini)		
Saya/kami yang bertandatangan di bawah mengesahkan semua kenyataan yang dibuat dalam borang ini adalah benar dan mengaku bahawa saya/kami adalah pemilik tunggal/rakan kongsi bagi perniagaan ini.		
BIL.	NAMA DAN NO. MYKAD/MYPR	TANDATANGAN/CAP IBU JARI KANAN
TARIKH PERMOHONAN	<input type="text"/> - <input type="text"/> - <input type="text"/>	
UNTUK KEGUNAAN PEJABAT		
Saya adalah Orang Yang Bertanggungjawab (OYB) menyerahkan butir pendaftaran perniagaan yang dinyatakan di atas.		
	NAMA DAN NO. MYKAD/MYPR	TANDATANGAN/CAP IBU JARI KANAN

Appendix 19: Resume of Management Team



Personal Details

Name : Loh Ho Heng
Gender : Male
Age : 23
Marital Status : Single
IC No. : 970926-14-5121
Date of Birth : 1997/09/26
Race : Chinese
Nationality : Malaysian
Own Transport : Yes - Car
Driving License : Yes - Class D (car)
Address : No 66, Jalan laluan stadium Taman bandaraya
utama 31400 Ipoh perak
H/Phone : 0175756997
Email : haseoloh321@gmail.com

EDUCATION:

Year	Qualification	School/University
2020	Bachelor Degree of Entrepreneurship	UTAR
2016	Diploma in IT	Olympia college
2014	SPM	st Michael Institution

WORKING EXPERIENCES:

Company name	Position	Duration
Tesco Sdn. Bhd.	Assistant marketing manager	JAN 2018-DEC 2018
Hong Leong Bank Berhad	Trainee	OCT 2019-JAN 2020

SKILLS:

Skill	(Advanced, Intermediate, Beginner)
MS Word	Excellent
MS Excel	Excellent
PowerPoint	Excellent

LANGUAGE:

Language	Mandarin	Malay	English
Spoken	Excellent	Good	Excellent
Writing	Excellent	Good	Excellent

PERSONAL SKILLS:

Personal Skill

- ✓ strong analytical
- ✓ communication skill
- ✓ predictive skills
- ✓ problem solving
- ✓ time management
- ✓ responsibility
- ✓ honesty
- ✓ able to learn new things quickly
- ✓ team work
- ✓ leadership



Personal Details

Name : Leong Hew Wai

Gender : Female

Age : 23

Marital Status : Single

IC No. : 971231-08-5518

Date of Birth : 1997/12/31

Race : Chinese

Nationality : Malaysian

Own Transport : Yes - Car

Driving License : Yes - Class D (car)

Address : 107, LebuK Kledang Utara 16, Taman Arkid
31450, Menglembu, Perak.

H/Phone : 011-10784826

Email : starryleong1231@lutar.my

EDUCATION:

Year	Qualification	School/University
2020	Bachelor Degree of Entrepreneurship	UTAR
2016	STPM	SMK Menglembu

WORKING EXPERIENCES:

Company name	Position	Duration
Pusat Perkembangan Minda Unggul	Course instructor	DEC 2016–SEPT 2017
Sam Can Cook	Food server	JUNE 2019-JUNE 2020

SKILLS:

Skill	(Advanced, Intermediate, Beginner)
MS Word	Advanced
MS Excel	Intermediate
PowerPoint	Intermediate

LANGUAGE:

Language	Mandarin	Malay	English	Cantonese
Spoken	Excellent	Good	Good	Excellent
Writing	Excellent	Good	Good	-

PERSONAL SKILLS:

Personal Skill

- ✓ active listener
- ✓ communication skill
- ✓ high motivation
- ✓ problem solving
- ✓ time management
- ✓ responsibility
- ✓ honesty
- ✓ able to learn new things quickly
- ✓ team work
- ✓ persuasion skill



Personal Details

Name : Yew Choon Lim
Gender : Male
Age : 21
Marital Status : Single
IC No. : 991219-02-5799
Date of Birth : 1999/12/19
Race : Chinese

Nationality : Malaysian
Own Transport : Yes - Car
Driving License : Yes - Class D (car)
Address : 701, Jln Csrv 7, Cinta Sayang Resort Villas,
08000, Sungai Petani, Kedah.
H/Phone : 016-4492219
Email : dreamlim1234@gmail.com

EDUCATION:

Year	Qualification	School/University
2020	Bachelor Degree of Entrepreneurship	UTAR
2017	Foundation in Art	UTAR
2016	SPM	SMK GUAR CHEMPEDAK, KEDAH

WORKING EXPERIENCES:

Company name	Position	Duration
FANG SHENG AUTO ACC SDN BHD	Assistant car installment	DEC 2012–DEC 2014
FANG SHENG AUTO ACC SDN BHD	Customer service	JAN 2015-DEC 2015
FANG SHENG AUTO ACC SDN BHD	Assistant inventory manager	JAN 2016-DEC 2016

99 Speedmart

Assistant manager

OCT 2019-JAN 2020

SKILLS:

Skill	(Advanced, Intermediate, Beginner)
MS Word	Advanced
MS Excel	Advanced
PowerPoint	Intermediate

LANGUAGE:

Language	Mandarin	Malay	English	Hokkien
Spoken	Excellent	Good	Excellent	Excellent
Writing	Excellent	Good	Excellent	-

PERSONAL SKILLS:

Personal Skill
<ul style="list-style-type: none"> ✓ Responsibility ✓ hardworking ✓ strong self-motivation ✓ able to learn new things quickly ✓ time management
<ul style="list-style-type: none"> ✓ responsibility ✓ honesty ✓ communication skill ✓ team work

**Personal Details**

Name : Teh Shi Hui Winnie
Gender : Female
Age : 21
Marital Status : Single
IC No. : 990530-14-6070
Date of Birth : 1999/05/30
Race : Chinese
Nationality : Malaysian
Own Transport : Yes - Car
Driving License : Yes - Class D (car)
Address : B-3-1 Sri Intan Condominium 2 No 2 Jalan Terolak 6 Off Batu 5 Jalan Ipoh 51200 Kuala Lumpur Wilayah Persekutuan
H/Phone : 0176627782
Email : winnieteh530@gmail.com

EDUCATION:

Year	Qualification	School/University
------	---------------	-------------------

2020	Bachelor Degree of Entrepreneurship	UTAR
2017	UEC	Chong Hwa Independent High School
2016	SPM	Chong Hwa Independent High School

WORKING EXPERIENCES:

Company name	Position	Duration
AV Tech Sdn. Bhd.	Assistant marketing manager	JAN 2018-DEC 2018
Aeon Big Sdn. Bhd.	Customer service	OCT 2019-JAN 2020

SKILLS:

Skill	(Advanced, Intermediate, Beginner)
MS Word	Intermediate
MS Excel	Intermediate
PowerPoint	Excellent

LANGUAGE:

Language	Mandarin	Malay	English
Spoken	Excellent	Good	Good
Writing	Excellent	Good	Good

PERSONAL SKILLS:

Personal Skill

- ✓ strong analytical
- ✓ communication skill
- ✓ negotiation skill
- ✓ problem solving
- ✓ time management
- ✓ responsibility
- ✓ honesty
- ✓ able to learn new things quickly
- ✓ team work

Appendix 20: Business Card



Appendix 21: The Yearly Salary and Monthly Salary of Management Team and Employees

Employees' Salary of Brella Sdn. Bhd.						
	Year 1		Year 2		Year 3	
	Monthly Salary (RM)	Annual Salary (RM)	Monthly Salary (RM)	Annual Salary (RM)	Monthly Salary (RM)	Annual Salary (RM)
Top Management						
General Manager with Financial Manager Position	3,500	42,000	3,700	44,400	3,900	46,800
Human Resource Manager	2,500	30,000	2,700	32,400	2,900	34,800
Sales and Marketing Manager	2,500	30,000	2,700	32,400	2,900	34,800
Operation Manager	2,500	30,000	2,700	32,400	2,900	34,800
Executives						
Engineering Executive	1,800	21,600	1,900	22,800	2,000	24,000
Lower Level Management						
Salesman (2 workers)	-	-	-	-	700x2=1,400	16,800
Security Guard	1,200	14,400	1,300	15,600	1,400	16,800
Operators (2 workers)	-	-	-	-	1,500x2=3,000	36,000
Total	14,000	168,000	15,000	180,000	20,400	244,800

Employees' Salary of Brella Sdn. Bhd.				
	Year 4		Year 5	
	Monthly Salary (RM)	Annual Salary (RM)	Monthly Salary (RM)	Annual Salary (RM)
Top Management				
General Manager with Financial Manager Position	4,100	49,200	4,300	51,600
Human Resource Manager	3,100	37,200	3,300	39,600
Sales and Marketing Manager	3,100	37,200	3,300	39,600
Operation Manager	3,100	37,200	3,300	39,600
Executives				
Engineering Executive	2,100	25,200	2,200	26,400
Lower Level Management				
Salesman (2 workers)	800x2=1,600	19,200	900x2=1,800	21,600
Security Guard	1,500	18,000	1,600	19,200
Operators (2 workers)	1,600x2=3,200	38,400	1,700x2=3,400	40,800
Total	21,800	261,600	23,200	278,400

Appendix 22: Employees' SOCSO of Brella Sdn. Bhd.

Employees' SOCSO					
	Year 1	Year 2	Year 3	Year 4	Year 5
Top Management	RM	RM	RM	RM	RM
General Manager with Financial Manager Position	745.80	787.80	808.20	828.60	828.60
Human Resource Manager	535.80	577.80	619.80	661.80	703.80
Sales and Marketing Manager	535.80	577.80	619.80	661.80	703.80
Operation Manager	535.80	577.80	619.80	661.80	703.80
Executives					
Engineering Executive	388.20	409.80	430.20	451.80	472.20
Lower Level Management					
Salesman (2 workers)	-	-	157.80x2 =315.60	178.20x2 =356.40	199.80x2 =399.60
Security Guard	262.20	283.80	304.20	325.80	346.20
Operators (2 workers)	-	-	651.60	692.40	735.60
Total	3,003.60	3,224.80	4,369.20	4,640.40	4,893.60

Appendix 23: SOCSO Contribution Rate

	Actual Monthly Wage of the Month	Rate of Contribution
1.	When wages exceed RM700 but not RM800	RM13.15
2.	When wages exceed RM800 but not RM900	RM14.85
3.	When wages exceed RM900 but not RM1,000	RM16.65
4.	When wages exceed RM1,200 but not RM1,300	RM21.85
5.	When wages exceed RM1,300 but not RM1,400	RM23.65
6.	When wages exceed RM1,400 but not RM1,500	RM25.35
7.	When wages exceed RM1,500 but not RM1,600	RM27.15
8.	When wages exceed RM1,600 but not RM1,700	RM28.85
9.	When wages exceed RM1,700 but not RM1,800	RM30.65
10.	When wages exceed RM1,800 but not RM1,900	RM32.35
11.	When wages exceed RM1,900 but not RM2,000	RM34.15
12.	When wages exceed RM2,000 but not RM2,100	RM35.85
13.	When wages exceed RM2,100 but not RM2,200	RM37.65
14.	When wages exceed RM2,200 but not RM2,300	RM39.35
15.	When wages exceed RM2,500 but not RM2,600	RM44.65
16.	When wages exceed RM2,700 but not RM2,800	RM48.15
17.	When wages exceed RM2,900 but not RM3,000	RM51.65
18.	When wages exceed RM3,100 but not RM3,200	RM55.15
19.	When wages exceed RM3,300 but not RM3,400	RM58.65
20.	When wages exceed RM3,500 but not RM3,600	RM62.15
21.	When wages exceed RM3,700 but not RM3,800	RM65.65
22.	When wages exceed RM3,900 but not RM4,000	RM67.35
23.	When wages exceed RM4,000	RM69.05

Appendix 24: Employees' EIS

Employees' EIS					
	Year 1	Year 2	Year 3	Year 4	Year 5
Top Management	RM	RM	RM	RM	RM
General Manager with Financial Manager Position	85.20	90.00	94.80	94.80	94.80
Human Resource Manager	61.20	66.00	70.80	75.60	80.40
Sales and Marketing Manager	61.20	66.00	70.80	75.60	80.40
Operation Manager	61.20	66.00	70.80	75.60	80.40
Executives					
Engineering Executive	44.40	46.80	49.20	51.60	54.00
Lower Level Management					
Salesman (2 workers)	-	-	36.00	40.80	45.60
Security Guard	30.00	32.40	34.80	37.20	39.60
Operators (2 workers)	-	-	74.40	79.20	84.00
Total	343.20	367.20	501.60	530.40	559.20

Appendix 25: EIS Contribution Rate

No.	Monthly Wages	Employer's
1.	When wages exceed RM700 but not RM800	RM1.50
2.	When wages exceed RM800 but not RM900	RM1.70
3.	When wages exceed RM900 but not RM1,000	RM1.90
4.	When wages exceed RM1,000 but not RM1,100	RM2.10
5.	When wages exceed RM1,100 but not RM1,200	RM2.30
6.	When wages exceed RM1,200 but not RM1,300	RM2.50
7.	When wages exceed RM1,300 but not RM1,400	RM2.70
8.	When wages exceed RM1,400 but not RM1,500	RM2.90
9.	When wages exceed RM1,500 but not RM1,600	RM3.10
10.	When wages exceed RM1,600 but not RM1,700	RM3.30
11.	When wages exceed RM1,700 but not RM1,800	RM3.50
12.	When wages exceed RM1,800 but not RM1,900	RM3.70
13.	When wages exceed RM1,900 but not RM2,000	RM3.90
14.	When wages exceed RM2,000 but not RM2,100	RM4.10
15.	When wages exceed RM2,100 but not RM2,200	RM4.30
16.	When wages exceed RM2,200 but not RM2,300	RM4.50
17.	When wages exceed RM2,300 but not RM2,400	RM4.70
18.	When wages exceed RM2,400 but not RM2,500	RM4.90
19.	When wages exceed RM2,500 but not RM2,600	RM5.10
20.	When wages exceed RM2,600 but not RM2,700	RM5.30
21.	When wages exceed RM2,700 but not RM2,800	RM5.50
22.	When wages exceed RM2,800 but not RM2,900	RM5.70
23.	When wages exceed RM2,900 but not RM3,000	RM5.90
24.	When wages exceed RM3,000 but not RM3,100	RM6.10
25.	When wages exceed RM3,100 but not RM3,200	RM6.30
26.	When wages exceed RM3,200 but not RM3,300	RM6.50
27.	When wages exceed RM3,300 but not RM3,400	RM6.70
28.	When wages exceed RM3,400 but not RM3,500	RM6.90
29.	When wages exceed RM3,500 but not RM3,600	RM7.10
30.	When wages exceed RM3,600 but not RM3,700	RM7.30
31.	When wages exceed RM3,700 but not RM3,800	RM7.50
32.	When wages exceed RM3,800 but not RM3,900	RM7.70
33.	When wages exceed RM3,900 but not RM4,000	RM7.90
34.	When wages exceed RM4,000	RM7.90

Appendix 26: Names of Supplier of Raw Materials

Umbrella Fabric	<p>ShedRain Corporation</p> <p>Tel: +1 503-255-2200</p> <p>Email: info@shedrain.com</p> <p>Address: 8303 NE Killingsworth St, Portland, OR 97220, United States</p>
Umbrella Ribs, Stretchers and handles	<p>Lily Sdn. Bhd.</p> <p>Tel: 04-583 2828</p> <p>Email: lysb2323@gmail.com</p> <p>Address: 19, 21, 23 & 25, Lorong Seruling 3, Handersons Industrial Park, Kampung Valdor, 14200, Seberang Perai Selatan, Pulau Pinang, 14110</p>
LED lights	<p>Hi-Beam Lightning (M) Sdn. Bhd.</p> <p>Tel: +603-3134 3882</p> <p>Email: I.Want.to.Save@degindustrial.com</p> <p>Address: Lot 47, Lorong Jala 14/KS10, Telok Gong, 42000, Port Klang, Selangor Darul Ehsan, Malaysia.</p>
GPS device	<p>Stopanik Sdn. Bhd.</p> <p>Tel: +603-33100032</p>

	<p>Email: support@stopanik.com</p> <p>Address: 53-2 Jalan Nautika A U20/A, Section U20, Pusat komersil TSB Sungai Buloh, 40160 Selangor, Malaysia</p>
Battery	<p>AR Team Electronics Enterprise</p> <p>Tel: 018-371 2204</p> <p>Email: sales.artamelectronics@gmail.com</p> <p>Address: No-B10, Tingkat 1, Jalan Teluk Baharu 5, Tanjung Lumpur, 26060, Kuantan, Pahang Darul Makmur, Malaysia</p>
Cables	<p>Universal Cable (M) Berhad</p> <p>Tel: +607 355 3333</p> <p>Email: info@ucable.com.my</p> <p>Address: No. 33, Jalan Tiran Kangkar Tebrau 81100 Johor Bahru Johor, Malaysia</p>
Hook/Attach	<p>MR. D.I.Y.</p> <p>Tel: +603-8961 1338</p> <p>Email: enquiry@mrdiy2u.com</p> <p>Address: MR. D.I.Y. Trading Sdn. Bhd. Lot 1851-A & 1851-B, Jalan KPB 6, Kawasan Perindustrian Balakong 43300 Seri Kembangan, Selangor D.E, Malaysia</p>

Appendix 27: Financial Statement 1 Pro Forma Income Statement (5 years)

Pro Forma Income Statement (5 years)				
	Year 1		Year 2	
	2020		2021	
	Units	(RM)	Units	(RM)
Sales				
Direct Sales	6,585	256,815.00	15,100	588,900.00
Indirect Sales	16,740	485,460.00	21,930	635,970.00
Total Sales	23,325	742,275.00	37,030	1,224,870.00
	(RM)	(RM)	(RM)	(RM)
Less: Cost of Goods Sold				
Opening Stock	-		12,330.00	
Add: Carriage Inwards	9,000.00		12,000.00	
Purchase of Raw Materials	491,658.75		773,296.50	
Less: Closing Stock	12,330.00		24,660.00	
		488,328.75		772,966.50
Gross Profit		253,946.25		451,903.50
Less: Expenses				
Employee Salaries	168,000.00		180,000.00	
SOCSSO	3,003.60		3,224.80	

EPF	21,840.00		23,400.00	
EIS	343.20		367.20	
Sales Commission 3% (Direct Sales x 3%)	7,704.45		17,667.00	
SSM Registration	60.00		-	
Business Renewal Fees	-		60.00	
Sirim Label Registration	450.00		-	
Sirim Label Fees	750.00		750.00	
Domain Name Registration	120.00		-	
Business Name Card	50.00		-	
Online Advertisement	2,000.00		2,000.00	
Renovation	15,000.00		-	
Rental	66,000.00		66,000.00	
Utilities	36,000.00		42,000.00	
Repair and Maintenance for Machinery	2,000.00		3,000.00	
Unifi Internet (RM300 per months)	3,600.00		3,600.00	
Depreciation	3,245.10		3,245.10	
Carriage Outwards	12,000.00		18,000.00	
Total Expenses		(342,166.35)		(363,314.10)
Profit/Loss Before Tax		(88,220.10)		88,589.40
Less: Corporate Tax 17% for the first RM600k, 24% for the next RM600k				
Profit/Loss After Tax		(88,220.10)		88,589.40

Pro Forma Income Statement (5 years)				
	Year 3		Year 4	
	2022		2023	
	Units	(RM)	Units	(RM)
Sales				
Direct Sales	19,350	754,650.00	24,230	944,970.00
Indirect Sales	25,950	752,550.00	31,520	914,080.00
Total Sales	45,300	1,507,200.00	55,750	1,859,050.00
	(RM)	(RM)	(RM)	(RM)
Less: Cost of Goods Sold				
Opening Stock	24,660.00		24,660.00	
Add: Carriage Inwards	12,000.00		14,000.00	
Purchase of Raw Materials	930,915.00		1,157,992.50	
Less: Closing Stock	24,660.00		12,330.00	
		942,915.00		1,184,822.50
Gross Profit		564,285.00		674,227.50
Less: Expenses				
Employee Salaries	244,800.00		261,600.00	
SOCSSO	4,369.20		4,640.40	
EPF	31,824.00		34,008.00	
EIS	501.60		530.40	

Sales Commission 3% (Sales to end-user x 3%)	22,639.50		28,349.10	
SSM Registration	-		-	
Business Renewal Fees	60.00		60.00	
Sirim Label Registration	-		-	
Sirim Label Fees	750.00		750.00	
Domain Name Registration	-		-	
Business Name Card	-		-	
Online Advertisement	2,000.00		2,000.00	
Renovation	-		-	
Rental	66,000.00		66,000.00	
Utilities	48,000.00		54,000.00	
Repair and Maintenance for Machinery	4,000.00		5,000.00	
Unifi Internet (RM 300 per months)	3,600.00		3,600.00	
Depreciation	3,245.10		3,245.10	
Carriage Outwards	20,000.00		24,000.00	
Total Expenses		(451,789.40)		(487,783.00)
Profit/Loss Before Tax		112,495.60		186,444.50
Less: Corporate Tax 17% for the first RM600k, 24% for the next RM600k				
Profit/Loss After Tax		112,495.60		186,444.50

Pro Forma Income Statement (5 years)		
	Year 5	
	2024	
	Units	(RM)
Sales		
Direct Sales	26,950	1,051,050.00
Indirect Sales	35,870	1,040,230.00
Total Sales	62,820	2,091,280.00
	(RM)	(RM)
Less: Cost of Goods Sold		
Opening Stock	12,330.00	
Add: Carriage Inwards	18,000.00	
Purchase of Raw Materials	1,290,951.00	
Less: Closing Stock	12,330.00	
		1,308,951.00
Gross profit		782,329.00
Less: Expenses		
Employee Salaries	278,400.00	
SOCSSO	4,893.60	
EPF	36,192.00	
EIS	559.20	

Sales Commission 3% (Sales to end-user x 3%)	31,531.50	
SSM Registration	-	
Business Renewal Fees	60.00	
Sirim Label Registration	-	
Sirim Label Fees	750.00	
Domain Name Registration	-	
Business Name Card	-	
Online Advertisement	2,000.00	
Renovation	-	
Rental	66,000.00	
Utilities	60,000.00	
Repair and Maintenance for Machinery	6,000.00	
Unifi Internet (RM 300 per months)	3,600.00	
Depreciation	3,245.10	
Carriage Outwards	28,000.00	
Total Expenses		(521,231.40)
Profit/Loss Before Tax		261,097.60
Less: Corporate Tax 17% for the first RM600k, 24% for the next RM600k		
Profit/Loss After Tax		261,097.60

Appendix 28: Financial Statement 2 Cash Flow Projections (5 years)

Cash Flow Projections (5 years)				
	Year 1		Year 2	
	2020		2021	
Opening Cash Balance			73,194.00	
Cash Inflow				
Cash Injected	225,000.00		-	
Cash Receipt from Sales	742,275.00		1,224,870.00	
Total Cash Inflow		967,275.00		1,298,064.00
Less: Cash Outflow				
Start-Up Cost	67,131.00		-	
Business Renewal Fees	-		60.00	
Sirim Label Fees	750.00		750.00	
Rental	66,000.00		66,000.00	
Utilities	36,000.00		42,000.00	
Online Advertisement	2,000.00		2,000.00	
Repair and Maintenance for Machinery	2,000.00		3,000.00	
Unifi Internet	3,600.00		3,600.00	
Carriage Outwards	15,000.00		20,000.00	
Business Name Card	50.00		-	
Purchase of Raw Material	491,658.75		773,296.50	
Employee Salaries	168,000.00		180,000.00	
SOCSSO	3,003.60		3,224.80	
EPF	21,840.00		23,400.00	
EIS	343.20		367.20	
Sales Commission 3%	7,704.45		17,667.00	
Carriage Inwards	9,000.00		12,000.00	
Corporate Tax	-		-	
Total Cash Outflow		894,081.00		1,147,365.50
Closing Balance		73,194.00		150,698.50

Cash Flow Projections (5 years)			
	Year 3		Year 4
	2022		2023
Opening Cash Balance	150,698.50		262,439.20
Cash Inflow			
Cash Injected	-		-
Cash Receipt from Sales	1,507,200.00		1,859,050.00
Total Cash Inflow		1,657,898.50	2,121,489.20
Less: Cash Outflow			
Start-Up Cost	-		-
Business Renewal Fees	60.00		60.00
Sirim Label Fees	750.00		750.00
Rental	66,000.00		66,000.00
Utilities	48,000.00		54,000.00
Online Advertisement	2,000.00		2,000.00
Repair and Maintenance for Machinery	4,000.00		5,000.00
Unifi Internet Plan	3,600.00		3,600.00
Carriage Outwards	22,000.00		26,000.00
Business Name Card	-		-
Purchase of Raw Material	930,915.00		1,157,992.50
Employee Salaries	244,800.00		261,600.00
SOCSO	4,369.20		4,640.40
EPF	31,824.00		34,008.00
EIS	501.60		530.40
Sales Commission 3%	22,639.50		28,349.10
Carriage Inwards	14,000.00		16,500.00
Corporate Tax	-		-
Total Cash Outflow		1,395,459.30	1,661,030.40
Closing Balance		262,439.20	460,458.80

Cash Flow Projections (5 years)		
	Year 5	
	2024	
Opening Cash Balance	460,458.80	
Cash Inflow		
Cash Injected	-	
Cash Receipt from Sales	2,091,280.00	
Total Cash Inflow		2,551,738.80
Less: Cash Outflow		
Start-Up Cost	-	
Business Renewal Fees	60.00	
Sirim Label Fees	750.00	
Rental	66,000.00	
Utilities	60,000.00	
Online Advertisement	2,000.00	
Repair and Maintenance for Machinery	6,000.00	
Unifi Internet Plan	3,600.00	
Carriage Outwards	30,000.00	
Business Name Card	-	
Purchase of Raw Material	1,290,951.00	
Employee Salaries	278,400.00	
SOCSSO	4,893.60	
EPF	36,192.00	
EIS	559.20	
Sales Commission 3%	31,531.50	
Carriage Inwards	18,000.00	
Corporate Tax	-	
Total Cash Outflow		1,828,937.30
Closing Balance		722,801.50

Appendix 29: Financial Statement 3 Pro Forma Balance Sheet (5 years)

	Year 1			Year 2		
	Cost	Acc. Dept	NBV	Cost	Acc. Dept	NBV
Fixed Assets						
Office Equipment	22,203.00	2,220.30	19,982.70	22,203.00	4,440.60	17,762.40
Machinery & Production Equipment	10,248.00	1,024.80	9,223.20	10,248.00	2,049.60	8,198.40
	32,451.00	3,245.10	29,205.90	32,451.00	6,490.20	25,960.80
Current Assets						
Inventory		12,330.00			24,660.00	
Cash/Bank		73,194.00			150,698.50	
Rental Deposit		11,000.00			11,000.00	
Utility Deposit		6,000.00			6,000.00	
Total Assets			131,729.90			218,319.30
Equities and Liabilities						
Capital			225,000.00			131,729.90
Net Profit/Loss			(93,270.10)			86,589.40
Total Equity and Liabilities			131,729.90			218,319.30

	Year 3			Year 4		
	Cost	Acc. Dept	NBV	Cost	Acc. Dept	NBV
Fixed Assets						
Office Equipment	22,203.00	6,669.00	15,534.00	22,203.00	8,881.20	13,321.80
Machinery & Production Equipment	10,248.00	3,074.40	7,173.60	10,248.00	4,099.20	6,148.80
	32,451.00	9,735.30	22,715.70	32,451.00	12,980.40	19,470.60
Current Assets						
Inventory		24,660.00			12,330.00	
Cash/Bank		262,439.20			460,458.80	
Rental Deposit		11,000.00			11,000.00	
Utility Deposit		6,000.00			6,000.00	
Total Assets			326,814.90			509,259.40
Equities and Liabilities						
Capital			218,319.30			326,814.90
Net Profit/Loss			108,495.60			182,444.50
Total Equity and Liabilities			326,814.90			509,259.40

	Year 5		
	Cost	Acc. Dept	NBV
Fixed Assets			
Office Equipment	22,203.00	2,214.80	19,933.20
Machinery & Production Equipment	10,248.00	1,024.80	9,223.20
	32,451.00	3,239.60	29,156.40
Current Assets			
Inventory		36,990.00	
Cash/Bank		722,801.50	
Rental Deposit		11,000.00	
Utility Deposit		6,000.00	
Total Assets			805,947.90
Equities and Liabilities			
Capital			509,259.40
Net Profit/Loss			296,688.50
Total Equity and Liabilities			805,947.90

Appendix 30: Projected Milestones of Brella Sdn. Bhd.

Milestones	Beginning date	Ending date	duration
Business Plan	1 Jan 2020	1 Jun 2020	5 months
Prototype designation	3 Jun 2020	3 July 2020	1 month
Proposed business plan to investors	10 Jul 2020	10 Aug 2020	1 month
Funding approved and received	10 Aug 2020	10 Sept 2020	1 month
Business registration, document preparation and obtaining stamp from Suruhanjaya Syarikat Malaysia	11 Sept 2020	25 Sept 2020	2 weeks
Looking for location	20 Jun 2020	27 Jun 2020	1 week
Construction and renovation assembly plant and office	1 Jul 2020	10 Oct 2020	3 months
Recruitment	1 Oct 2020	1 Oct 2024	4 years
Training Program	5 Oct 2020	5 Oct 2025	5 years
Registration with income tax department	1 Dec 2020	8 Dec 2020	1 week
Registration with EPF, Socso, EIS	2 Dec 2020	7 Dec 2020	5 days
Create company website	11 Oct 2020	11 Oct 2020	1 day
Place order with suppliers	15 Oct 2020	5 Nov 2020	3 weeks
Start the production of BrellaX	10 Nov 2020	10 Dec 2025	5 years
Product quality testing	11 Nov 2020	11 Dec 2025	5 years
Final checking	11 Nov 2020	11 Dec 2025	5 years
SIRIM label registration	1 Dec 2020	14 Dec 2020	2 weeks
Promotion and advertising	15 Dec 2020	15 Dec 2025	5 years
Company grand opening ceremony	2 Jan 2021	2 Jan 2021	1 day