

CHAPTER IV

STRATEGIC PLANNING & FINANCIAL PROJECTION

4.1 Organizational Planning & Human Resources

4.1.1 Department Projections & Number of HR Needs

To ensure Roll N Eat runs smoothly, we need resources on production personnel and back-office personnel. To achieve the necessity, we need one manager who heads 3 departments, 2 staff and 1 daily worker in Production Team, 1 staff and 1 daily worker in Marketing Team, and 1 staff and 1 daily worker in Finance Team. There are 1 staff production staff and 1 packaging staff in the production team. Whereas the name implies, the production staff is in charge of the process of baking cakes and garnishes, the packaging staff is the one who puts the finished cakes decorated into boxes and sends them to consumers.

While the task of the staff in the marketing team is the person who sells the company's products to consumers so that the company benefits from every product sold and is tasked with finding information and conveying it to the company about the advantages and disadvantages of a product being sold.

Finance focuses more on the duties and responsibilities of finding, managing, allocating funds, and making payments in the company. This means, a finance person has the right to hold the company's money, including to receive and issue the money whether in cash, bank, deposit, or investment.

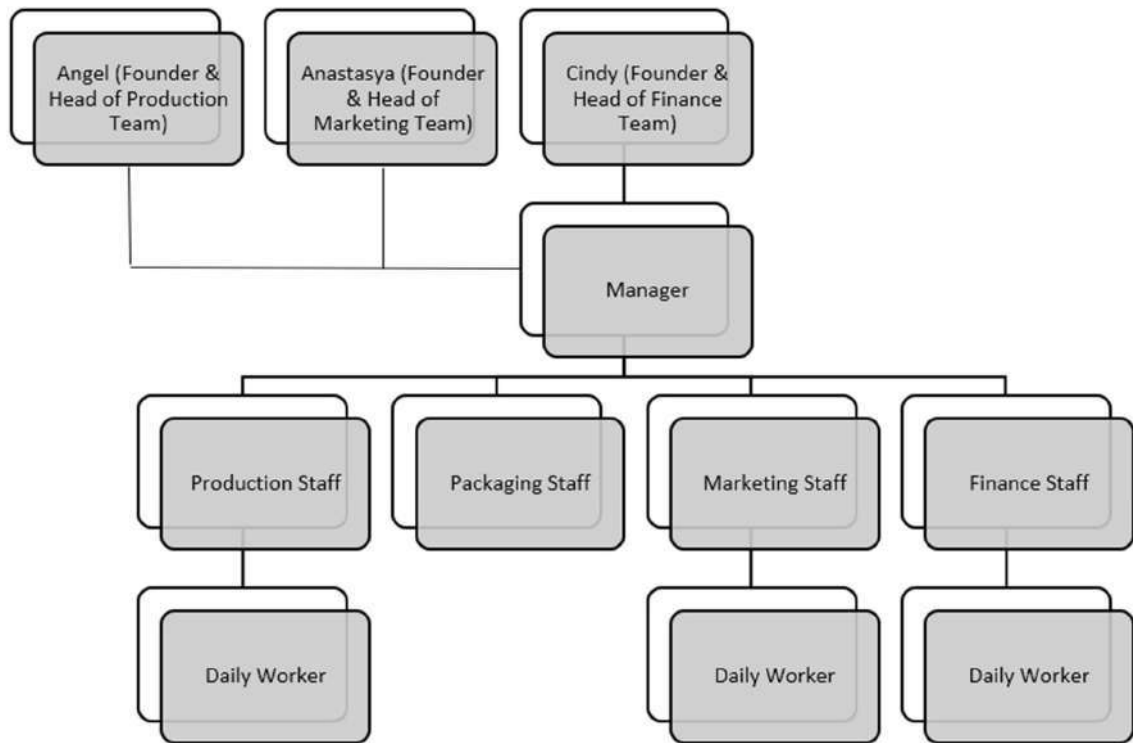


Figure 4. 1 Organization Chart

4.1.2 Job Description

Table 4. 1 Job Description Table

Title	Responsibilities	Competence Needed	Personnel Needed
Head Production	<ul style="list-style-type: none"> - Maintaining the production flow and in charge of the cost, supply, products, and packaging 	<ul style="list-style-type: none"> - Able to master the baking technique - Able to lead a group - Able to maintain the production flow 	One head production
Head Marketing	<ul style="list-style-type: none"> - Record all the orders and update our social media account - Negotiate with our suppliers - Make ideas for 	<ul style="list-style-type: none"> - Minimum bachelor's degree in marketing and public 	One head marketing

	<ul style="list-style-type: none"> – selling like ads and collaboration – Responsible for maintaining the sales 	<ul style="list-style-type: none"> – Able to think creatively – Articulate – Nimble at work 	
Head Finance	<ul style="list-style-type: none"> – Responsible for all financial projections in the company – Maintaining the cash flow and helping their teams 	<ul style="list-style-type: none"> – Minimum bachelor's degree in finance – Able to calculate accurately 	One head finance
Manager	<ul style="list-style-type: none"> – Planning and organizing – Determine product quality control standards – Supervising the production process – Organize repairs and routine maintenance of production equipment – Supervising the work of junior staff – The person who sells the company's products to consumers so that the company benefits from every product sold – Maintain the company finance, create a budget based on the performance of the company 	<ul style="list-style-type: none"> – Minimal 1 year of management experience – Able to socialize – Able to keep track of supplies and distribution – Conscientious 	One manager
Production Staff	<ul style="list-style-type: none"> – In charge of the process of baking cakes and garnishes 	<ul style="list-style-type: none"> – Know the basics of baking 	One production staff

		<ul style="list-style-type: none"> - Able to follow instruction - Willing to learn and experience a new condition 	
Packaging Staff	<ul style="list-style-type: none"> - Maintain the packaging of the food 	<ul style="list-style-type: none"> - Able to follow instruction - Able to multitask 	One packaging staff
Marketing Staff	<ul style="list-style-type: none"> - Create campaigns and advertisements for the company 	<ul style="list-style-type: none"> - High market knowledge - Updated about trends 	One marketing staff
Finance Staff	<ul style="list-style-type: none"> - Have responsibilities of managing, allocating funds, and making payments in the company 	<ul style="list-style-type: none"> - Minimum bachelor's degree in finance - Careful and thorough 	One finance staff

4.2 Marketing Strategy & Plan

- Social media

Make a social media account such as Instagram, Facebook, and another platform as a bridge to introduce ourselves to the customer.

- Advertisement

We will put a short ad on social media like Instagram, YouTube, or another platform to let more people interested in our product.

- Reviews

We will let our friends, or our acquaintances try a sample of our products and post reviews on their social media regarding our product. And also we will contact influencer like Magdalena (@mgdalenaf, 2.3M) and Nex Carlos (@nexcarlos, 1M) to post a review and promote our product on their social media account.

- Email

We are going to write an email containing the latest information, promotion, and seasonal packages that we are offering each month. Also, encourage our consumers to join our membership program to get more benefits.

- Collaboration

We are going to do some collaboration with sticker masker Fresh Care as our freebies and Silver Queen for our valentine season. Also, we are planning to provide dessert for some café, restaurant, and event like Eatlah, Limau, Daily Box etc.

4.3 Customer Relationship Plan

Roll N Eat will continuously communicate with the customer by uploading our newest promotion, campaign, and latest product on our social media to promote our shop. We also offer a membership plan to get an exclusive benefit designed for our loyal customers that can be downloaded on Appstore and Playstore, so each time our customers buy there will be a barcode

which they can scan on the apps and the point will be added automatically. After they collect 100 roll cake (point), it can be exchanged for a voucher or another benefit that they can use in one month. There will be a level with a different benefit from silver, gold, and platinum at the highest level.

The membership apps design:

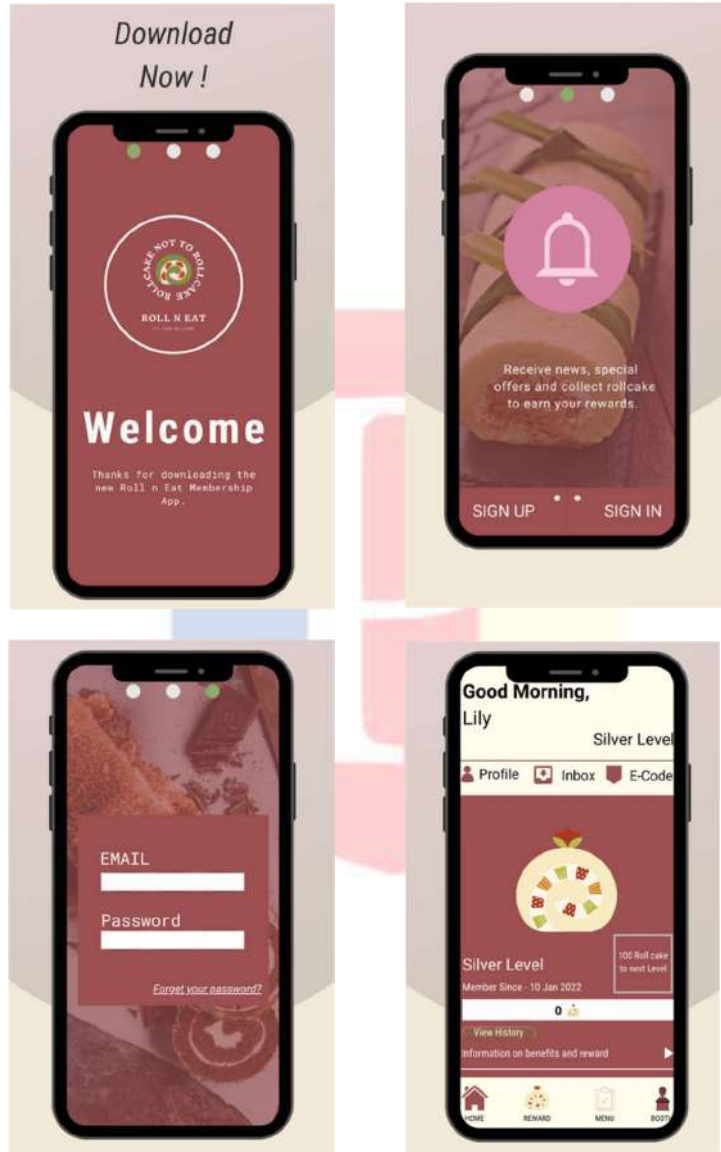


Figure 4. 2 Membership App Designs

Roll N Eat will grow their market, establish a solid position between competitor brands and reach a bigger market (offline store) with a new potential customer.

4.4 Timeline

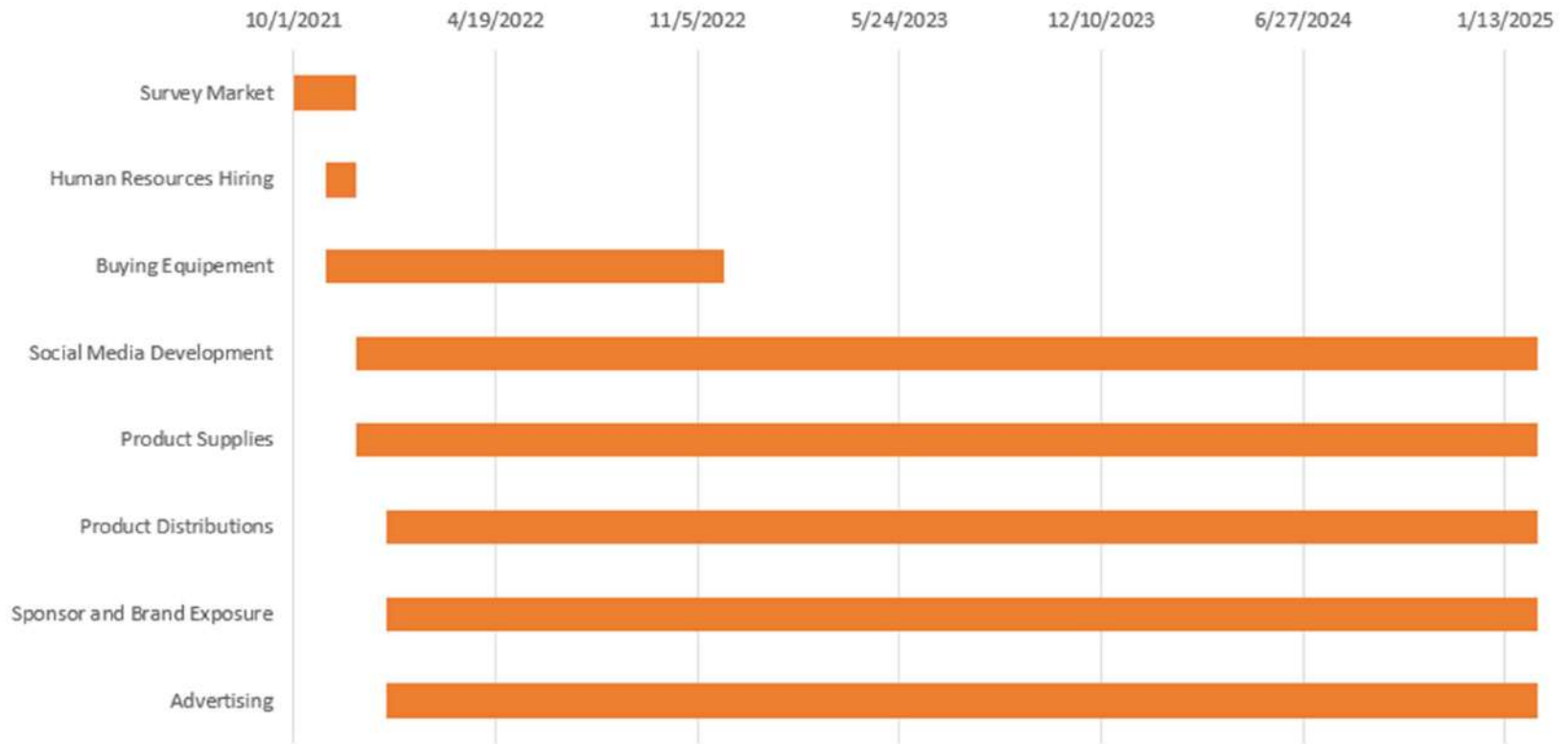


Figure 4. 3 Timeline Chart

4.5 Financial Projection

4.5.1 Product Master

Table 4. 2 Product Master Table

PRODUCTS	VARIANT	COGS	MARGIN	SELLING PRICE
Elephant Ear Roll Cake	Single	Rp 47,279	Rp 52,721	Rp 100,000
	Double	Rp 86,231	Rp 93,769	Rp 180,000
Putu Ayu Roll Cake	Single	Rp 41,631	Rp 58,369	Rp 100,000
	Double	Rp 74,934	Rp 85,065	Rp 160,000
Sesame Balls Roll Cake	Single	Rp 40,687	Rp 54,313	Rp 95,000
	Double	Rp 73,047	Rp 96,953	Rp 170,000
Rendang Roll Cake	Single	Rp 56,293	Rp 63,707	Rp 120,000
	Double	Rp 104,260	Rp 115,740	Rp 220,000
Chicken Opor Roll Cake	Single	Rp 52,060	Rp 62,940	Rp 115,000
	Double	Rp 95,793	Rp 114,208	Rp 210,000
Chicken Satay Roll Cake	Single	Rp 47,478	Rp 62,522	Rp 110,000
	Double	Rp 86,629	Rp 113,370	Rp 200,000
Mix Two Flavors	EE + PA	Rp 80,583	Rp 104,417	Rp 185,000
	EE + SB	Rp 79,639	Rp 105,361	Rp 185,000
	PA + SB	Rp 79,513	Rp 105,487	Rp 185,000
	EE + RR	Rp 100,767	Rp 99,233	Rp 200,000
	EE + CO	Rp 96,534	Rp 103,466	Rp 200,000
	EE + CS	Rp 91,952	Rp 108,048	Rp 200,000
	PA + RR	Rp 95,119	Rp 104,881	Rp 200,000

	PA + CO	Rp 90,885	Rp 109,115	Rp 200,000
	PA + CS	Rp 86,304	Rp 113,696	Rp 200,000
	SB + RR	Rp 94,176	Rp 105,825	Rp 200,000
	SB + CO	Rp 89,942	Rp 110,058	Rp 200,000
	SB + CS	Rp 85,360	Rp 114,640	Rp 200,000
	RR + CO	Rp 105,548	Rp 119,452	Rp 225,000
	RR + CS	Rp 100,966	Rp 124,033	Rp 225,000
	CO + CS	Rp 96,733	Rp 128,267	Rp 225,000

Note:

Single = One pcs roll cake size 28x7x6 cm

Double = Two pcs roll cake size 28x7x6 cm

EE = Elephant Ear Roll Cake

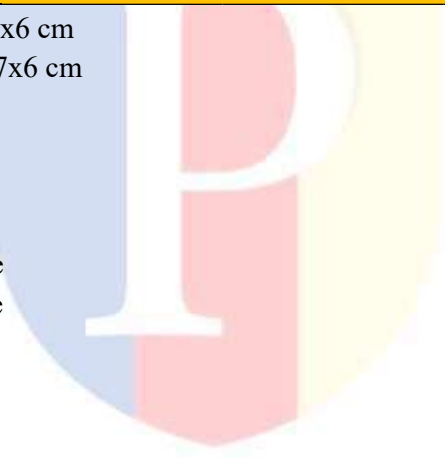
PA = *Putu Ayu* Roll Cake

SB = Sesame Balls Roll Cake

RR = *Rendang* Roll Cake

CO = Chicken *Opor* Roll Cake

CS = Chicken Satay Roll Cake



4.5.2 Capital Expenditure (CAPEX)

Table 4. 3 Capital Expenditure Period 2022 (1)

ITEM	Description	Price/unit	Unit Needed	TOTAL
Stand Mixer	Turbo Grande Mixer Stainless Steel EHM-9595	Rp 1,049,000	3	Rp 3,147,000
Bowl Stainless	16 cm	Rp 18,000	10	Rp 180,000
Balloon Whisk	balloon 10"25cm	Rp 6,199	5	Rp 30,995
Scale	Mteshop 5KG/1G	Rp 55,000	3	Rp 165,000
Cake Pan	30x35x4cm	Rp 21,945	10	Rp 219,450
Oven Deck	Oven Gas Getra RFL-24SSGC	Rp 15,250,000	2	Rp 30,500,000
Dispenser	Sanken HWD-C533IC	Rp 1,538,500	2	Rp 3,077,000
Refrigerator	Mitsubishi - MR-L72EN-GBK 650 L	Rp 14,915,000	2	Rp 29,830,000
Stove (2 furnace)	Rinnai RI-522 S	Rp 280,500	1	Rp 280,500
Rubber Spatula	JIB Silicone Scrapper	Rp 22,000	10	Rp 220,000
Measuring Jug	Green Leaf GL 1831 -1000ml	Rp 23,999	3	Rp 71,997
Sponge	Kazu KHL 164	Rp 5,999	10	Rp 59,990
Strainer	Stainless - 20cm	Rp 20,805	5	Rp 104,025
Tabung Gas	Bright Gas	Rp 100,000	1	Rp 100,000
Spoon	Stainless 304	Rp 6,000	20	Rp 120,000
Brush	Super Fine Brush JC3671	Rp 16,494	10	Rp 164,940
Knife	Kinkean	Rp 17,500	5	Rp 87,500

Table 4. 4 Capital Expenditure Period 2022 (2)

ITEM	Description	Price/unit	Unit Needed	TOTAL
Stainless Ruler	Pion Tools	Rp 5,460	10	Rp 54,600
Pot	Aluminium Eagle	Rp 38,000	1	Rp 38,000
Ladle	Stainless Centong Irus	Rp 14,900	2	Rp 29,800
Baking Glove	Silicone Baking Mitt Grey	Rp 48,000	2	Rp 96,000
Tablecloth	Kitchen Cloth Stripe KN 40 X70cm	Rp 6,000	10	Rp 60,000
Tray	40x30cm	Rp 15,999	8	Rp 127,992
Cooling Rack	3 Susun - 40 x 25 cm	Rp 59,375	8	Rp 475,000
Bread Racks	RBT-15	Rp 2,897,000	1	Rp 2,897,000
Soap Dispenser	-	Rp 9,800	1	Rp 9,800
Hand Sanitizer Dispenser	Key lock tube double 1	Rp 17,999	1	Rp 17,999
Government License	BPOM, Halal & P-IRT	Rp 4,000,000	1	Rp 4,000,000
TOTAL CAPEX INVESTMENT				Rp 36,376,392

Table 4. 5 Capital Expenditure Period 2023

ITEM	Description	Price/unit	Unit Needed	TOTAL
Stand Mixer	Turbo Grande Mixer Stainless Steel EHM-9595	Rp 1,049,000	1	Rp 1,049,000
Oven Deck	Oven Gas Getra RFL-24SSGC	Rp 15,250,000	1	Rp 15,250,000
TOTAL CAPEX INVESTMENT				Rp 16,299,000

4.5.3 Operating Expenditure Chart (OPEX)

a) Period Jan 2022 - Dec 2022

Table 4. 6 Operating Expenditure Period 2022 (1)

EXPENSE POSTS	JAN	FEB	MAR	APR	MAY	JUN
Gas	Rp 296,000	Rp 444,000	Rp 74,000	Rp 98,666	Rp 592,000	Rp 320,666
Electric	Rp 1,000,000	Rp 2,000,000	Rp 1,100,000	Rp 1,500,000	Rp 2,500,000	Rp 1,650,000
Water	Rp 300,000	Rp 700,000	Rp 350,000	Rp 500,000	Rp 850,000	Rp 550,000
Food Wrap Paper	Rp 1,050,000	Rp 2,530,000	Rp 1,630,000	Rp 2,250,000	Rp 3,420,000	Rp 1,290,000
Dish Soap Liquid	Rp 39,000	Rp 58,500	Rp 19,500	Rp 23,400	Rp 78,000	Rp 50,700
Tissue	Rp 24,250	Rp 38,800	Rp 14,550	Rp 19,440	Rp 48,500	Rp 29,100
Plastic Glove	Rp 9,600	Rp 24,000	Rp 8,400	Rp 10,800	Rp 28,800	Rp 12,000
Mineral Water	Rp 120,000	Rp 300,000	Rp 100,000	Rp 160,000	Rp 360,000	Rp 200,000
Hand Sanitizer	Rp 98,752	Rp 164,587	Rp 76,807	Rp 109,725	Rp 274,312	Rp 208,477
Disinfecting	Rp 1,200,000	Rp 1,200,000	Rp 1,200,000	Rp 1,200,000	Rp 1,200,000	Rp 1,200,000
Total Salary	Rp 95,500,000	Rp 95,500,000	Rp 95,500,000	Rp 95,500,000	Rp 95,500,000	Rp 95,500,000
Hand Soap	Rp 99,000	Rp 198,000	Rp 79,200	Rp 118,800	Rp 257,400	Rp 118,800
Ice Gels	Rp 157,500	Rp 379,500	Rp 244,500	Rp 337,500	Rp 513,000	Rp 193,500
Birthday Candle	Rp 525,000	Rp 1,265,000	Rp 815,000	Rp 1,125,000	Rp 1,710,000	Rp 645,000
Equipment Maintenance	-	-	Rp 150,000	-	-	Rp 150,000
Paper Bag	Rp 945,000	Rp 2,277,000	Rp 1,467,000	Rp 2,025,000	Rp 3,078,000	Rp 1,161,000
Total Operating Expense	Rp 101,364,102	Rp 107,079,387	Rp 102,828,957	Rp 104,978,331	Rp 110,410,012	Rp 103,279,243

Table 4. 7 Operating Expenditure Period 2022 (2)

EXPENSE POSTS	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Gas	Rp 296,000	Rp 444,000	Rp 74,000	Rp 98,666	Rp 592,000	Rp 320,666	Rp 3,650,664
Electric	Rp 1,000,000	Rp 2,000,000	Rp 1,100,000	Rp 1,500,000	Rp 2,500,000	Rp 1,650,000	Rp 19,500,000
Water	Rp 300,000	Rp 700,000	Rp 350,000	Rp 500,000	Rp 850,000	Rp 550,000	Rp 6,500,000
Food Wrap Paper	Rp 1,770,000	Rp 1,605,000	Rp 1,530,000	Rp 1,790,000	Rp 3,290,000	Rp 5,060,000	Rp 27,215,000
Dish Soap Liquid	Rp 39,000	Rp 58,500	Rp 19,500	Rp 23,400	Rp 78,000	Rp 50,700	Rp 538,200
Tissue	Rp 24,250	Rp 38,800	Rp 14,550	Rp 19,440	Rp 48,500	Rp 29,100	Rp 349,280
Plastic Glove	Rp 9,600	Rp 24,000	Rp 8,400	Rp 10,800	Rp 28,800	Rp 12,000	Rp 187,200
Mineral Water	Rp 120,000	Rp 300,000	Rp 100,000	Rp 160,000	Rp 360,000	Rp 200,000	Rp 2,480,000
Hand Sanitizer	Rp 98,752	Rp 164,587	Rp 76,807	Rp 109,725	Rp 274,312	Rp 208,477	Rp 1,865,320
Disinfecting	Rp 1,200,000	Rp 1,200,000	Rp 1,200,000	Rp 1,200,000	Rp 1,200,000	Rp 1,200,000	Rp 14,400,000
Total Salary	Rp 95,500,000	Rp 95,500,000	Rp 95,500,000	Rp 95,500,000	Rp 95,500,000	Rp 95,500,000	Rp 1,146,000,000
Hand Soap	Rp 99,000	Rp 198,000	Rp 79,200	Rp 118,800	Rp 257,400	Rp 118,800	Rp 1,742,400
Ice Gels	Rp 265,500	Rp 240,750	Rp 229,500	Rp 268,500	Rp 493,500	Rp 759,000	Rp 4,092,250
Birthday Candle	Rp 885,000	Rp 802,500	Rp 765,000	Rp 895,000	Rp 1,645,000	Rp 2,530,000	Rp 13,607,500
Equipment Maintenance	-	-	Rp 150,000	-	-	Rp 150,000	Rp 600,000
Paper Bag	Rp 1,593,000	Rp 1,444,500	Rp 1,377,000	Rp 1,611,000	Rp 2,961,000	Rp 4,554,000	Rp 24,493,500
Total Operating Expense	Rp 103,200,102	Rp 104,720,637	Rp 102,573,957	Rp 103,805,331	Rp 110,078,512	Rp 112,892,743	Rp 1,267,221,314

Table 4. 8 Marketing Expense Period 2022 (1)

MARKETING EXPENSE	JAN	FEB	MAR	APR	MAY	JUN
Budget Planning	Rp 35,850,000	Rp 10,710,000	Rp 2,800,000	Rp 3,385,000	Rp 2,851,840	Rp 44,850,000
Total Marketing Expense	Rp 35,850,000	Rp 10,710,000	Rp 2,800,000	Rp 3,385,000	Rp 2,851,840	Rp 44,850,000
TOTAL COST/EXPENSE	Rp 137,214,102	Rp 117,789,387	Rp 105,628,957	Rp 108,363,331	Rp 113,261,852	Rp 148,129,243

Table 4. 9 Marketing Expense Period 2022 (2)

JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Rp 7,300,000	Rp 45,167,500	Rp 2,850,000	Rp 3,650,000	Rp 2,850,000	Rp 6,975,000	Rp 169,239,340
Rp 7,300,000	Rp 45,167,500	Rp 2,850,000	Rp 3,650,000	Rp 2,850,000	Rp 6,975,000	Rp 169,239,340
Rp 110,500,102	Rp 149,888,137	Rp 105,423,957	Rp 107,455,331	Rp 112,928,512	Rp 119,867,743	Rp 1,436,450,654

b) Period Jan 2023 - Dec 2023

Table 4. 10 Operating Expenditure Period 2023 (1)

EXPENSE POSTS	JAN	FEB	MAR	APR	MAY	JUN
Gas	Rp 296,000	Rp 444,000	Rp 74,000	Rp 98,666	Rp 592,000	Rp 320,666
Electric	Rp 1,000,000	Rp 2,000,000	Rp 1,100,000	Rp 1,500,000	Rp 2,500,000	Rp 1,650,000
Water	Rp 300,000	Rp 700,000	Rp 350,000	Rp 500,000	Rp 850,000	Rp 550,000
Food Wrap Paper	Rp 5,555,000	Rp 3,670,000	Rp 3,675,000	Rp 6,915,000	Rp 2,715,000	Rp 2,280,000
Dish Soap Liquid	Rp 39,000	Rp 58,500	Rp 19,500	Rp 23,400	Rp 78,000	Rp 50,700
Tissue	Rp 24,250	Rp 38,800	Rp 14,550	Rp 19,440	Rp 48,500	Rp 29,100
Plastic Glove	Rp 9,600	Rp 24,000	Rp 8,400	Rp 10,800	Rp 28,800	Rp 12,000
Mineral Water	Rp 120,000	Rp 300,000	Rp 100,000	Rp 160,000	Rp 360,000	Rp 200,000
Hand Sanitizer	Rp 98,752	Rp 164,587	Rp 76,807	Rp 109,725	Rp 274,312	Rp 208,477
Disinfecting	Rp 1,200,000	Rp 1,200,000	Rp 1,200,000	Rp 1,200,000	Rp 1,200,000	Rp 1,200,000
Total Salary	Rp 95,500,000	Rp 95,500,000	Rp 95,500,000	Rp 95,500,000	Rp 95,500,000	Rp 95,500,000
Hand Soap	Rp 99,000	Rp 198,000	Rp 79,200	Rp 118,800	Rp 257,400	Rp 118,800
Ice Gels	Rp 833,250	Rp 550,500	Rp 551,250	Rp 1,037,250	Rp 407,250	Rp 342,000
Birthday Candle	Rp 2,777,500	Rp 1,835,000	Rp 1,837,500	Rp 3,457,500	Rp 1,357,500	Rp 1,140,000
Equipment Maintenance	Rp 150,000	Rp 150,000	Rp 150,000	Rp 150,000	Rp 150,000	Rp 150,000
Paper Bag	Rp 4,999,500	Rp 3,303,000	Rp 3,307,500	Rp 6,223,500	Rp 2,443,500	Rp 2,052,000
Total Operating Expense	Rp 113,001,852	Rp 110,136,387	Rp 108,043,707	Rp 117,024,081	Rp 108,762,262	Rp 105,803,743

Table 4. 11 Operating Expenditure Period 2023 (2)

EXPENSE POSTS	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Gas	Rp 296,000	Rp 444,000	Rp 74,000	Rp 98,666	Rp 592,000	Rp 320,666	Rp 3,650,664
Electric	Rp 1,000,000	Rp 2,000,000	Rp 1,100,000	Rp 1,500,000	Rp 2,500,000	Rp 1,650,000	Rp 19,500,000
Water	Rp 300,000	Rp 700,000	Rp 350,000	Rp 500,000	Rp 850,000	Rp 550,000	Rp 6,500,000
Food Wrap Paper	Rp 2,155,000	Rp 2,320,000	Rp 2,280,000	Rp 2,435,000	Rp 4,960,000	Rp 9,270,000	Rp 48,230,000
Dish Soap Liquid	Rp 39,000	Rp 58,500	Rp 19,500	Rp 23,400	Rp 78,000	Rp 50,700	Rp 538,200
Tissue	Rp 24,250	Rp 38,800	Rp 14,550	Rp 19,440	Rp 48,500	Rp 29,100	Rp 349,280
Plastic Glove	Rp 9,600	Rp 24,000	Rp 8,400	Rp 10,800	Rp 28,800	Rp 12,000	Rp 187,200
Mineral Water	Rp 120,000	Rp 300,000	Rp 100,000	Rp 160,000	Rp 360,000	Rp 200,000	Rp 2,480,000
Hand Sanitizer	Rp 98,752	Rp 164,587	Rp 76,807	Rp 109,725	Rp 274,312	Rp 208,477	Rp 1,865,320
Disinfecting	Rp 1,200,000	Rp 1,200,000	Rp 1,200,000	Rp 1,200,000	Rp 1,200,000	Rp 1,200,000	Rp 14,400,000
Total Salary	Rp 95,500,000	Rp 95,500,000	Rp 95,500,000	Rp 95,500,000	Rp 95,500,000	Rp 95,500,000	Rp 1,146,000,000
Hand Soap	Rp 99,000	Rp 198,000	Rp 79,200	Rp 118,800	Rp 257,400	Rp 118,800	Rp 1,742,400
Ice Gels	Rp 323,250	Rp 348,000	Rp 342,000	Rp 365,250	Rp 744,000	Rp 1,390,500	Rp 7,234,500
Birthday Candle	Rp 1,077,500	Rp 1,160,000	Rp 1,140,000	Rp 1,217,500	Rp 2,480,000	Rp 4,635,000	Rp 24,115,000
Equipment Maintenance	Rp 150,000	Rp 150,000	Rp 150,000	Rp 150,000	Rp 150,000	Rp 150,000	Rp 1,800,000
Paper Bag	Rp 1,939,500	Rp 2,088,000	Rp 2,052,000	Rp 2,191,500	Rp 4,464,000	Rp 8,343,000	Rp 43,407,000
Total Operating Expense	Rp 104,331,852	Rp 106,693,887	Rp 104,486,457	Rp 105,600,081	Rp 114,487,012	Rp 123,628,243	Rp 1,321,999,564

Table 4. 12 Marketing Expense Period 2023 (1)

MARKETING EXPENSE	JAN	FEB	MAR	APR	MAY	JUN
Budget Planning	Rp 5,800,000	Rp 11,050,000	Rp 2,850,000	Rp 4,375,000	Rp 2,800,000	Rp 2,850,000
Total Marketing Expense	Rp 5,800,000	Rp 11,050,000	Rp 2,850,000	Rp 4,375,000	Rp 2,800,000	Rp 2,850,000
TOTAL COST/EXPENSE	Rp 118,801,852	Rp 121,186,387	Rp 110,893,707	Rp 121,399,081	Rp 111,562,262	Rp 108,653,743

Table 4. 13 Marketing Expenses Period 2023 (2)

JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Rp 7,300,000	Rp 3,362,500	Rp 32,850,000	Rp 44,800,000	Rp 2,850,000	Rp 7,830,000	Rp 128,717,500
Rp 7,300,000	Rp 3,362,500	Rp 32,850,000	Rp 44,800,000	Rp 2,850,000	Rp 7,830,000	Rp 128,717,500
Rp 111,631,852	Rp 110,056,387	Rp 137,336,457	Rp 150,400,081	Rp 117,337,012	Rp 131,458,243	Rp 1,450,717,064

4.5.4 Salary

Table 4. 14 Salary Table

Position	Total		Salary every month	Total Salary every month	Salary per year	
					2022	2023
Head of Finance	1	people	Rp 12,500,000	Rp 12,500,000	Rp 150,000,000	Rp 165,000,000
Head of Marketing	1	people	Rp 12,500,000	Rp 12,500,000	Rp 150,000,000	Rp 165,000,000
Head of Production	1	people	Rp 12,500,000	Rp 12,500,000	Rp 150,000,000	Rp 165,000,000
Manager	1	people	Rp 7,000,000	Rp 7,000,000	Rp 84,000,000	Rp 92,400,000
Finance Staff	2	people	Rp 5,000,000	Rp 10,000,000	Rp 120,000,000	Rp 132,000,000
Staff Production	2	people	Rp 5,000,000	Rp 10,000,000	Rp 120,000,000	Rp 132,000,000
Staff Packaging	2	people	Rp 4,500,000	Rp 9,000,000	Rp 108,000,000	Rp 118,800,000
Marketing Staff	2	people	Rp 5,000,000	Rp 10,000,000	Rp 120,000,000	Rp 132,000,000
Daily Worker	4	people	Rp 3,000,000	Rp 12,000,000	Rp 144,000,000	Rp 158,400,000
Total Salary				Rp 95,500,000	Rp 1,002,000,000	Rp 1,102,200,000
Salary Increase Assumption			10%			

4.5.5 Marketing Budget Planning

a) Period Jan 2022 - Dec 2022

Table 4. 15 Marketing Budget Planning Period 2022 (1)

Type of Activity	Detail		Unit/Year	PPU	Total
Ads	Ads	Shopee = Iklan Produk Serupa	180	Rp 50,000	Rp 9,000,000
		Instagram	32	Rp 25,000	Rp 800,000
		Go Food	240	Rp 50,000	Rp 12,000,000
		Grab Food	240	Rp 50,000	Rp 12,000,000
Total			692	Rp 175,000	Rp 33,800,000
Promotion	Free Merchandise	Cake Topper (min buy 2 or more roll cake) Valentine	100	Rp 3,600	Rp 360,000
		Tote Bags (min 150k) Kartini day	45	Rp 13,000	Rp 585,000
		Mug (min 150k) Mother's Day	50	Rp 17,000	Rp 850,000
		Christmas Stainless Straw with pouch (min 250k)	250	Rp 9,500	Rp 2,375,000
		New Year Stainless Straw with pouch (min 250k)	100	Rp 9,500	Rp 950,000
		Angpao (1 pax =6pcs) (min 200k)	25	Rp 2,000	Rp 50,000
		Bendera Merah Putih Mini	75	Rp 4,900	Rp 367,500
		Roll cake Rendang (8pcs) Idul Fitri	240	Rp 216	Rp 51,840
	Discount	Non - Membership (15%, 50 first)	50	Rp 30,000	Rp 1,500,000
		Membership (15%)	100	Rp 30,000	Rp 3,000,000
	Voucher (tidak berlaku kelipatan, sampai akhir bulan)	150	Rp 50,000	Rp 7,500,000	
Total			1185	Rp 169,716	Rp 17,589,340

Table 4. 16 Marketing Budget Planning Period 2022 (2)

Type of Activity	Detail		Unit/Year	PPU	Total
Collaboration	Influencer	Magdalena (food influencer)	2		Rp 30,000,000
	Freebies	Sticker Masker Freshcare	100	Rp 8,500	Rp 850,000
Total			102	Rp 8,500	Rp 30,850,000
Booth	Festival	Cemilan Nusantara 2022	14	Rp 3,000,000	Rp 42,000,000
	Festival	Kuliner Serpong 2022	14	Rp 3,000,000	Rp 42,000,000
Total			28	Rp 6,000,000	Rp 84,000,000
Membership	Silver	5 voucher (10%)	50	Rp 10,000	Rp 500,000
	Gold	5 voucher (20%)	50	Rp 20,000	Rp 1,000,000
	Platinum	5 voucher (30%)	50	Rp 30,000	Rp 1,500,000
Total			150	Rp 60,000	Rp 3,000,000
Direct mail	Email Ads		24	0	0
Total			2181	Rp 6,413,216	Rp 169,239,340

Table 4. 17 Marketing Budget Planning Period 2022 (3)

Type of Activity	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Ads	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000
	Rp 100,000	Rp 50,000	Rp 50,000	Rp 50,000	Rp 50,000	Rp 100,000	Rp 50,000	Rp 50,000	Rp 100,000	Rp 50,000	Rp 100,000	Rp 50,000
	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000
	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000
Promotion	-	Rp 360,000	-	-	-	-	-	-	-	-	-	-
	-	-	-	Rp 585,000	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	Rp 850,000
	-	-	-	-	-	-	-	-	-	-	-	Rp 2,375,000
	-	-	-	-	-	-	-	-	-	-	-	Rp 950,000
	-	Rp 50,000	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	Rp 367,500	-	-	-	-
	-	-	-	-	Rp 51,840	-	-	-	-	-	-	-
	-	-	-	-	-	-	Rp 1,500,000	-	-	-	-	-
	-	-	-	-	-	-	Rp 3,000,000	-	-	-	-	-
	-	Rp 7,500,000	-	-	-	-	-	-	-	-	-	-
Collaboration	Rp 30,000,000	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	Rp 850,000	-	-
Booth	-	-	-	-	-	Rp 42,000,000	-	-	-	-	-	-
	-	-	-	-	-	-	-	Rp 42,000,000	-	-	-	-
Membership	Rp 500,000	-	-	-	-	-	-	-	-	-	-	-
	Rp 1,000,000	-	-	-	-	-	-	-	-	-	-	-
	Rp 1,500,000	-	-	-	-	-	-	-	-	-	-	-
Direct mail	-	-	-	-	-	-	-	-	-	-	-	
Total	Rp 35,850,000	Rp 10,710,000	Rp 2,800,000	Rp 3,385,000	Rp 2,851,840	Rp 44,850,000	Rp 7,300,000	Rp 45,167,500	Rp 2,850,000	Rp 3,650,000	Rp 2,850,000	Rp 6,975,000

b) Period Jan 2023 - Dec 2023

Table 4. 18 Marketing Budget Planning Period 2023 (1)

Type of Activity	Detail		Unit/Year	PPU	Total
Ads	Ads	Shopee = Iklan Produk Serupa	180	Rp 50,000	Rp 9,000,000
		Instagram	32	Rp 25,000	Rp 800,000
		Go Food	240	Rp 50,000	Rp 12,000,000
		Grab Food	240	Rp 50,000	Rp 12,000,000
Total			692	Rp 175,000	Rp 33,800,000
Promotion	Free Merchandise	Hand Sanitizer & hand soap Idul Fitri	150	Rp 9,900	Rp 1,485,000
		Batik Pouch (min 150k) Kartini day	45	Rp 2,000	Rp 90,000
		Sesame Ball Rollcake (min 150k) Mother's Day	240	Rp 4,500	Rp 1,080,000
		Christmas Tumblr (min 250k)	250	Rp 7,000	Rp 1,750,000
		New Year mysterious goodie bag (6 pcs) (min 250k)	100	Rp 22,000	Rp 2,200,000
		Angpao (1 pax =6pcs) (min 200k)	25	Rp 2,000	Rp 50,000
		Strap Mask Merah Putih	75	Rp 7,500	Rp 562,500
	DPAount	Non - Membership (15%, 50 first)	50	Rp 30,000	Rp 1,500,000
		Membership (15%)	100	Rp 30,000	Rp 3,000,000
		Voucher (tidak berlaku kelipatan, sampai akhir bulan)	150	Rp 50,000	Rp 7,500,000
Total			1185	Rp 164,900	Rp 19,217,500

Table 4. 19 Marketing Budget Planning Period 2023 (2)

Type of Activity	Detail		Unit/Year	PPU	Total
Collaboration	Influencer	Nex Carlos (food influencer)	2		Rp 70,000,000
	Booth	Jakarta Desset Week	14	Rp 3,000,000	Rp 42,000,000
	Valentine's day only	Silver Queen (33gr)	100	Rp 7,000	Rp 700,000
Total			116	Rp 3,007,000	Rp 72,700,000
Membership	Silver	5 voucher (10%)	50	Rp 10,000	Rp 500,000
	Gold	5 voucher (20%)	50	Rp 20,000	Rp 1,000,000
	Platinum	5 voucher (30%)	50	Rp 30,000	Rp 1,500,000
Total			150	Rp 60,000	Rp 3,000,000
Direct mail	Email Ads		24	0	0
Total			2167	Rp 3,406,900	Rp 128,717,500

Table 4. 20 Marketing Budget Planning Period 2023 (3)

Type of Activity	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Ads	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000	Rp 750,000
	Rp 50,000	Rp 50,000	Rp 100,000	Rp 50,000	Rp 50,000	Rp 100,000	Rp 50,000	Rp 50,000	Rp 100,000	Rp 50,000	Rp 100,000	Rp 50,000
	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000
	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000
Promotion	-	-	-	Rp 1,485,000	-	-	-	-	-	-	-	-
	-	-	-	Rp 90,000	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	Rp 1,080,000
	-	-	-	-	-	-	-	-	-	-	-	Rp 1,750,000
	-	-	-	-	-	-	-	-	-	-	-	Rp 2,200,000
	-	Rp 50,000	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	Rp 562,500	-	-	-	-
	-	-	-	-	-	-	Rp 1,500,000	-	-	-	-	-
	-	-	-	-	-	-	Rp 3,000,000	-	-	-	-	-
	-	Rp 7,500,000	-	-	-	-	-	-	-	-	-	-
Collaboration	-	-	-	-	-	-	-	-	Rp30,000,000	-	-	-
	-	-	-	-	-	-	-	-	-	Rp 42,000,000	-	-
	-	Rp 700,000	-	-	-	-	-	-	-	-	-	-
Membership	Rp 500,000	-	-	-	-	-	-	-	-	-	-	-
	Rp 1,000,000	-	-	-	-	-	-	-	-	-	-	-
	Rp 1,500,000	-	-	-	-	-	-	-	-	-	-	-
Direct mail	-	-	-	-	-	-	-	-	-	-	-	
Total	Rp 5,800,000	Rp 11,050,000	Rp 2,850,000	Rp 4,375,000	Rp 2,800,000	Rp 2,850,000	Rp 7,300,000	Rp 3,362,500	Rp 32,850,000	Rp 44,800,000	Rp 2,850,000	Rp 7,830,000

4.5.6 Investment & Source of Fund

Table 4. 21 Investment Table

WORKING CAPITAL PROJECTION (Modal Kerja)

(All COGS for production batch 1)

Rp 66,326,139

TOTAL INVESTMENT NEEDED

Total Early Investment = CAPEX + OPEX First Month + Working Capital Batch 1

Rp 275,677,030

Table 4. 22 Source of Fund Table

Investment Needed	Rp 275,677,030
Personal Savings	Rp 125,677,030
Capital Venture	Rp 150,000,000

4.5.7 Income Projection

a) Period Jan 2022 - Dec 2022

Table 4. 23 Income Projection Period 2022 (1)

PRODUCTS	JAN	FEB	MAR	APR	MAY	JUN
Elephant Ear Roll Cake Single						
Unit Sold for Item B	200	300	250	300	450	250
Total Revenue Item B	Rp 19,999,984	Rp 29,999,976	Rp 24,999,980	Rp 29,999,976	Rp 44,999,965	Rp 24,999,980
Total COGS Item B	Rp 9,455,793	Rp 14,183,689	Rp 11,819,741	Rp 14,183,689	Rp 21,275,533	Rp 11,819,741
Net Income from Item B	Rp 10,544,192	Rp 15,816,288	Rp 13,180,240	Rp 15,816,288	Rp 23,724,431	Rp 13,180,240
Elephant Ear Roll Cake Double						
Unit Sold for Item B	100	250	175	130	300	175
Total Revenue Item B	Rp 18,000,026	Rp 45,000,066	Rp 31,500,046	Rp 23,400,034	Rp 54,000,079	Rp 31,500,046
Total COGS Item B	Rp 8,623,093	Rp 21,557,731	Rp 15,090,412	Rp 11,210,020	Rp 25,869,278	Rp 15,090,412
Net Income from Item B	Rp 9,376,934	Rp 23,442,334	Rp 16,409,634	Rp 12,190,014	Rp 28,130,801	Rp 16,409,634
Putu Ayu Roll Cake Single						
Unit Sold for Item C	150	300	200	350	500	200
Total Revenue Item C	Rp 14,999,977	Rp 29,999,954	Rp 19,999,970	Rp 34,999,947	Rp 49,999,924	Rp 19,999,970
Total COGS Item C	Rp 6,244,595	Rp 12,489,191	Rp 8,326,127	Rp 14,570,723	Rp 20,815,318	Rp 8,326,127
Net Income from Item C	Rp 8,755,382	Rp 17,510,763	Rp 11,673,842	Rp 20,429,224	Rp 29,184,606	Rp 11,673,842
Putu Ayu Roll Cake Double						
Unit Sold for Item D	85	230	150	250	500	165
Total Revenue Item D	Rp 13,599,977	Rp 36,799,938	Rp 23,999,959	Rp 39,999,932	Rp 79,999,865	Rp 26,399,955
Total COGS Item D	Rp 6,369,413	Rp 17,234,883	Rp 11,240,141	Rp 18,733,568	Rp 37,467,137	Rp 12,364,155
Net Income from Item D	Rp 7,230,564	Rp 19,565,055	Rp 12,759,818	Rp 21,266,364	Rp 42,532,728	Rp 14,035,800

Table 4. 24 Income Projection Period 2022 (1)

PRODUCTS	JAN	FEB	MAR	APR	MAY	JUN
Sesame Balls Roll Cake Single						
Unit Sold for Item E	130	250	180	200	250	100
Total Revenue Item E	Rp 12,350,051	Rp 23,750,097	Rp 17,100,070	Rp 19,000,078	Rp 23,750,097	Rp 9,500,039
Total COGS Item E	Rp 5,289,341	Rp 10,171,810	Rp 7,323,704	Rp 8,137,448	Rp 10,171,810	Rp 4,068,724
Net Income from Item E	Rp 7,060,709	Rp 13,578,287	Rp 9,776,367	Rp 10,862,630	Rp 13,578,287	Rp 5,431,315
Sesame Balls Roll Cake Double						
Unit Sold for Item F	65	300	115	120	150	80
Total Revenue Item F	Rp 11,050,028	Rp 51,000,128	Rp 19,550,049	Rp 20,400,051	Rp 25,500,064	Rp 13,600,034
Total COGS Item F	Rp 4,748,086	Rp 21,914,245	Rp 8,400,461	Rp 8,765,698	Rp 10,957,123	Rp 5,843,799
Net Income from Item F	Rp 6,301,941	Rp 29,085,883	Rp 11,149,589	Rp 11,634,353	Rp 14,542,942	Rp 7,756,236
Chicken Satay Roll Cake Single						
Unit Sold for Item G						
Total Revenue Item G						
Total COGS Item G						
Net Income from Item G						
Chicken Satay Roll Cake Double						
Unit Sold for Item H						
Total Revenue Item H						
Total COGS Item H						
Net Income from Item H						

Table 4. 25 Income Projection Period 2022 (1)

PRODUCTS	JAN	FEB	MAR	APR	MAY	JUN
Mix Two Flavors EE + PA						
Unit Sold for Item I	130	350	220	500	700	100
Total Revenue Item I	Rp 24,049,979	Rp 64,749,943	Rp 40,699,964	Rp 92,499,919	Rp 129,499,887	Rp 18,499,984
Total COGS Item I	Rp 10,475,738	Rp 28,203,910	Rp 17,728,172	Rp 40,291,300	Rp 56,407,820	Rp 8,058,260
Net Income from Item I	Rp 13,574,241	Rp 36,546,034	Rp 22,971,792	Rp 52,208,619	Rp 73,092,067	Rp 10,441,724
Mix Two Flavors EE + SB						
Unit Sold for Item J	100	300	180	200	270	125
Total Revenue Item J	Rp 18,500,008	Rp 55,500,024	Rp 33,300,015	Rp 37,000,016	Rp 49,950,022	Rp 23,125,010
Total COGS Item J	Rp 7,963,920	Rp 23,891,761	Rp 14,335,057	Rp 15,927,841	Rp 21,502,585	Rp 9,954,901
Net Income from Item J	Rp 10,536,088	Rp 31,608,263	Rp 18,964,958	Rp 21,072,175	Rp 28,447,437	Rp 13,170,109
Mix Two Flavors PA + SB						
Unit Sold for Item K	90	250	160	200	300	95
Total Revenue Item K	Rp 16,649,975	Rp 46,249,929	Rp 29,599,955	Rp 36,999,943	Rp 55,499,915	Rp 17,574,973
Total COGS Item K	Rp 7,156,159	Rp 19,878,220	Rp 12,722,061	Rp 15,902,576	Rp 23,853,864	Rp 7,553,723
Net Income from Item K	Rp 9,493,815	Rp 26,371,710	Rp 16,877,894	Rp 21,097,368	Rp 31,646,052	Rp 10,021,250
Mix Two Flavors EE + CS						
Unit Sold for Item L						
Total Revenue Item L						
Total COGS Item L						
Net Income from Item L						

Table 4. 26 Income Projection Period 2022 (1)

PRODUCTS	JAN	FEB	MAR	APR	MAY	JUN
Mix Two Flavors PA + CS						
Unit Sold for Item M						
Total Revenue Item M						
Total COGS Item M						
Net Income from Item M						
Mix Two Flavors SB + CS						
Unit Sold for Item N						
Total Revenue Item N						
Total COGS Item N						
Net Income from Item N						
TOTAL UNIT SOLD/month	1,050	2,530	1,630	2,250	3,420	1,290
TOTAL REVENUE/month	Rp 149,200,005	Rp 383,050,056	Rp 240,750,008	Rp 334,299,897	Rp 513,199,817	Rp 185,199,991
TOTAL COGS/month	Rp 66,326,139	Rp 169,525,440	Rp 106,985,874	Rp 147,722,863	Rp 228,320,467	Rp 83,079,842
TOTAL NET INCOME or NET REVENUE/month	Rp 82,873,865	Rp 213,524,616	Rp 133,764,134	Rp 186,577,034	Rp 284,879,350	Rp 102,120,149

Table 4. 27 Income Projection Period 2022 (2)

PRODUCTS	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL / Item
Elephant Ear Roll Cake Single							
Unit Sold for Item B	325	350	300	300	380	550	3,955
Total Revenue Item B	Rp 32,499,974	Rp 34,999,973	Rp 29,999,976	Rp 29,999,976	Rp 37,999,970	Rp 54,999,957	Rp 395,499,690
Total COGS Item B	Rp 15,365,663	Rp 16,547,637	Rp 14,183,689	Rp 14,183,689	Rp 17,966,006	Rp 26,003,430	Rp 186,988,298
Net Income from Item B	Rp 17,134,312	Rp 18,452,336	Rp 15,816,288	Rp 15,816,288	Rp 20,033,964	Rp 28,996,527	Rp 208,511,391
Elephant Ear Roll Cake Double							
Unit Sold for Item B	150	150	180	200	200	370	2,380
Total Revenue Item B	Rp 27,000,039	Rp 27,000,039	Rp 32,400,047	Rp 36,000,053	Rp 36,000,053	Rp 66,600,097	Rp 428,400,625
Total COGS Item B	Rp 12,934,639	Rp 12,934,639	Rp 15,521,567	Rp 17,246,185	Rp 17,246,185	Rp 31,905,443	Rp 205,229,603
Net Income from Item B	Rp 14,065,401	Rp 14,065,401	Rp 16,878,481	Rp 18,753,867	Rp 18,753,867	Rp 34,694,655	Rp 223,171,022
Putu Ayu Roll Cake Single							
Unit Sold for Item C	355	200	200	325	380	525	3,685
Total Revenue Item C	Rp 35,499,946	Rp 19,999,970	Rp 19,999,970	Rp 32,499,950	Rp 37,999,942	Rp 52,499,920	Rp 368,499,439
Total COGS Item C	Rp 14,778,876	Rp 8,326,127	Rp 8,326,127	Rp 13,529,957	Rp 15,819,642	Rp 21,856,084	Rp 153,408,896
Net Income from Item C	Rp 20,721,070	Rp 11,673,842	Rp 11,673,842	Rp 18,969,994	Rp 22,180,300	Rp 30,643,836	Rp 215,090,543
Putu Ayu Roll Cake Double							
Unit Sold for Item D	270	175	150	225	235	450	2,885
Total Revenue Item D	Rp 43,199,927	Rp 27,999,953	Rp 23,999,959	Rp 35,999,939	Rp 37,599,936	Rp 71,999,878	Rp 461,599,219
Total COGS Item D	Rp 20,232,254	Rp 13,113,498	Rp 11,240,141	Rp 16,860,211	Rp 17,609,554	Rp 33,720,423	Rp 216,185,378
Net Income from Item D	Rp 22,967,673	Rp 14,886,455	Rp 12,759,818	Rp 19,139,728	Rp 19,990,382	Rp 38,279,455	Rp 245,413,841

Table 4. 28 Income Projection Period 2022 (2)

PRODUCTS	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL / Item
Sesame Balls Roll Cake Single							
Unit Sold for Item E	130	150	120	200	300	350	2,360
Total Revenue Item E	Rp 12,350,051	Rp 14,250,058	Rp 11,400,047	Rp 19,000,078	Rp 28,500,117	Rp 33,250,136	Rp 224,200,919
Total COGS Item E	Rp 5,289,341	Rp 6,103,086	Rp 4,882,469	Rp 8,137,448	Rp 12,206,173	Rp 14,240,535	Rp 96,021,891
Net Income from Item E	Rp 7,060,709	Rp 8,146,972	Rp 6,517,578	Rp 10,862,630	Rp 16,293,944	Rp 19,009,602	Rp 128,179,029
Sesame Balls Roll Cake Double							
Unit Sold for Item F	100	95	85	115	100	70	1,395
Total Revenue Item F	Rp 17,000,043	Rp 16,150,041	Rp 14,450,036	Rp 19,550,049	Rp 17,000,043	Rp 11,900,030	Rp 237,150,596
Total COGS Item F	Rp 7,304,748	Rp 6,939,511	Rp 6,209,036	Rp 8,400,461	Rp 7,304,748	Rp 5,113,324	Rp 101,901,240
Net Income from Item F	Rp 9,695,294	Rp 9,210,530	Rp 8,241,000	Rp 11,149,589	Rp 9,695,294	Rp 6,786,706	Rp 135,249,357
Chicken Satay Roll Cake Single							
Unit Sold for Item G					125	275	400
Total Revenue Item G					Rp 13,749,977	Rp 30,249,949	Rp 43,999,925
Total COGS Item G					Rp 5,934,765	Rp 13,056,483	Rp 18,991,248
Net Income from Item G					Rp 7,815,212	Rp 17,193,466	Rp 25,008,678
Chicken Satay Roll Cake Double							
Unit Sold for Item H					125	200	325
Total Revenue Item H					Rp 24,999,953	Rp 39,999,926	Rp 64,999,879
Total COGS Item H					Rp 10,828,655	Rp 17,325,848	Rp 28,154,503
Net Income from Item H					Rp 14,171,299	Rp 22,674,078	Rp 36,845,376

Table 4. 29 Income Projection Period 2022 (2)

PRODUCTS	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL / Item
Mix Two Flavors EE + PA							
Unit Sold for Item I	200	225	245	155	325	550	3,700
Total Revenue Item I	Rp 36,999,968	Rp 41,624,964	Rp 45,324,960	Rp 28,674,975	Rp 60,124,947	Rp 101,749,911	Rp 684,499,401
Total COGS Item I	Rp 16,116,520	Rp 18,131,085	Rp 19,742,737	Rp 12,490,303	Rp 26,189,345	Rp 44,320,430	Rp 298,155,618
Net Income from Item I	Rp 20,883,448	Rp 23,493,879	Rp 25,582,223	Rp 16,184,672	Rp 33,935,603	Rp 57,429,481	Rp 386,343,783
Mix Two Flavors EE + SB							
Unit Sold for Item J	120	115	130	120	200	325	2,185
Total Revenue Item J	Rp 22,200,010	Rp 21,275,009	Rp 24,050,010	Rp 22,200,010	Rp 37,000,016	Rp 60,125,026	Rp 404,225,176
Total COGS Item J	Rp 9,556,705	Rp 9,158,509	Rp 10,353,097	Rp 9,556,705	Rp 15,927,841	Rp 25,882,742	Rp 174,011,662
Net Income from Item J	Rp 12,643,305	Rp 12,116,501	Rp 13,696,914	Rp 12,643,305	Rp 21,072,175	Rp 34,242,285	Rp 230,213,514
Mix Two Flavors PA + SB							
Unit Sold for Item K	120	145	120	150	215	350	2,195
Total Revenue Item K	Rp 22,199,966	Rp 26,824,959	Rp 22,199,966	Rp 27,749,958	Rp 39,774,939	Rp 64,749,901	Rp 406,074,379
Total COGS Item K	Rp 9,541,545	Rp 11,529,367	Rp 9,541,545	Rp 11,926,932	Rp 17,095,269	Rp 27,829,507	Rp 174,530,768
Net Income from Item K	Rp 12,658,421	Rp 15,295,592	Rp 12,658,421	Rp 15,823,026	Rp 22,679,670	Rp 36,920,394	Rp 231,543,611
Mix Two Flavors EE + CS							
Unit Sold for Item L					250	365	615
Total Revenue Item L					Rp 50,000,045	Rp 73,000,065	Rp 123,000,110
Total COGS Item L					Rp 22,988,021	Rp 33,562,510	Rp 56,550,531
Net Income from Item L					Rp 27,012,024	Rp 39,437,555	Rp 66,449,579

Table 4. 30 Income Projection Period 2022 (2)

PRODUCTS	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL / Item
Mix Two Flavors PA + CS							
Unit Sold for Item M					235	355	590
Total Revenue Item M					Rp 46,999,976	Rp 70,999,964	Rp 117,999,940
Total COGS Item M					Rp 20,281,383	Rp 30,637,833	Rp 50,919,216
Net Income from Item M					Rp 26,718,593	Rp 40,362,130	Rp 67,080,724
Mix Two Flavors SB + CS							
Unit Sold for Item N					220	325	545
Total Revenue Item N					Rp 43,999,980	Rp 64,999,970	Rp 108,999,950
Total COGS Item N					Rp 18,779,279	Rp 27,742,117	Rp 46,521,397
Net Income from Item N					Rp 25,220,701	Rp 37,257,853	Rp 62,478,554
TOTAL UNIT SOLD/month	1,770	1,605	1,530	1,790	3,290	5,060	27,215
TOTAL REVENUE/month	Rp 248,949,923	Rp 230,124,965	Rp 223,824,973	Rp 251,674,988	Rp 511,749,894	Rp 797,124,730	Rp 4,069,149,247
TOTAL COGS/month	Rp 111,120,291	Rp 102,783,459	Rp 100,000,408	Rp 112,331,891	Rp 226,176,865	Rp 353,196,708	Rp 1,807,570,248
TOTAL NET INCOME or NET REVENUE/month	Rp 137,829,632	Rp 127,341,506	Rp 123,824,565	Rp 139,343,097	Rp 285,573,039	Rp 443,928,022	Rp 2,261,579,000

b) Period Jan 2023 - Dec 2023

Table 4. 31 Income Projection Period 2023 (1)

PRODUCTS	JAN	FEB	MAR	APR	MAY	JUN
Elephant Ear Roll Cake Single						
Unit Sold for Item B	450	350	400	300	100	90
Total Revenue Item B	Rp 44,999,965	Rp 34,999,973	Rp 39,999,969	Rp 29,999,976	Rp 9,999,992	Rp 8,999,993
Total COGS Item B	Rp 21,275,533	Rp 16,547,637	Rp 18,911,585	Rp 14,183,689	Rp 4,727,896	Rp 4,255,107
Net Income from Item B	Rp 23,724,431	Rp 18,452,336	Rp 21,088,383	Rp 15,816,288	Rp 5,272,096	Rp 4,744,886
Elephant Ear Roll Cake Double						
Unit Sold for Item B	650	300	200	200	90	95
Total Revenue Item B	Rp 117,000,171	Rp 54,000,079	Rp 36,000,053	Rp 36,000,053	Rp 16,200,024	Rp 17,100,025
Total COGS Item B	Rp 56,050,102	Rp 25,869,278	Rp 17,246,185	Rp 17,246,185	Rp 7,760,783	Rp 8,191,938
Net Income from Item B	Rp 60,950,069	Rp 28,130,801	Rp 18,753,867	Rp 18,753,867	Rp 8,439,240	Rp 8,908,087
Putu Ayu Roll Cake Single						
Unit Sold for Item C	350	250	400	500	200	100
Total Revenue Item C	Rp 34,999,947	Rp 24,999,962	Rp 39,999,939	Rp 49,999,924	Rp 19,999,970	Rp 9,999,985
Total COGS Item C	Rp 14,570,723	Rp 10,407,659	Rp 16,652,255	Rp 20,815,318	Rp 8,326,127	Rp 4,163,064
Net Income from Item C	Rp 20,429,224	Rp 14,592,303	Rp 23,347,684	Rp 29,184,606	Rp 11,673,842	Rp 5,836,921
Putu Ayu Roll Cake Double						
Unit Sold for Item D	400	320	450	600	150	130
Total Revenue Item D	Rp 63,999,892	Rp 51,199,913	Rp 71,999,878	Rp 95,999,837	Rp 23,999,959	Rp 20,799,965
Total COGS Item D	Rp 29,973,709	Rp 23,978,967	Rp 33,720,423	Rp 44,960,564	Rp 11,240,141	Rp 9,741,456
Net Income from Item D	Rp 34,026,182	Rp 27,220,946	Rp 38,279,455	Rp 51,039,274	Rp 12,759,818	Rp 11,058,509

Table 4. 32 Income Projection Period 2023 (1)

PRODUCTS	JAN	FEB	MAR	APR	MAY	JUN
Sesame Balls Roll Cake Single						
Unit Sold for Item E	300	200	250	300	100	100
Total Revenue Item E	Rp 28,500,117	Rp 19,000,078	Rp 23,750,097	Rp 28,500,117	Rp 9,500,039	Rp 9,500,039
Total COGS Item E	Rp 12,206,173	Rp 8,137,448	Rp 10,171,810	Rp 12,206,173	Rp 4,068,724	Rp 4,068,724
Net Income from Item E	Rp 16,293,944	Rp 10,862,630	Rp 13,578,287	Rp 16,293,944	Rp 5,431,315	Rp 5,431,315
Sesame Balls Roll Cake Double						
Unit Sold for Item F	500	200	225	225	100	125
Total Revenue Item F	Rp 85,000,214	Rp 34,000,085	Rp 38,250,096	Rp 38,250,096	Rp 17,000,043	Rp 21,250,053
Total COGS Item F	Rp 36,523,742	Rp 14,609,497	Rp 16,435,684	Rp 16,435,684	Rp 7,304,748	Rp 9,130,935
Net Income from Item F	Rp 48,476,472	Rp 19,390,589	Rp 21,814,412	Rp 21,814,412	Rp 9,695,294	Rp 12,119,118
Chicken Satay Roll Cake Single						
Unit Sold for Item G	500	200	200	500	150	130
Total Revenue Item G	Rp 54,999,907	Rp 21,999,963	Rp 21,999,963	Rp 54,999,907	Rp 16,499,972	Rp 14,299,976
Total COGS Item G	Rp 23,739,060	Rp 9,495,624	Rp 9,495,624	Rp 23,739,060	Rp 7,121,718	Rp 6,172,156
Net Income from Item G	Rp 31,260,847	Rp 12,504,339	Rp 12,504,339	Rp 31,260,847	Rp 9,378,254	Rp 8,127,820
Chicken Satay Roll Cake Double						
Unit Sold for Item H	300	125	250	400	130	100
Total Revenue Item H	Rp 59,999,888	Rp 24,999,953	Rp 49,999,907	Rp 79,999,851	Rp 25,999,952	Rp 19,999,963
Total COGS Item H	Rp 25,988,772	Rp 10,828,655	Rp 21,657,310	Rp 34,651,695	Rp 11,261,801	Rp 8,662,924
Net Income from Item H	Rp 34,011,117	Rp 14,171,299	Rp 28,342,597	Rp 45,348,156	Rp 14,738,151	Rp 11,337,039

Table 4. 33 Income Projection Period 2023 (1)

PRODUCTS	JAN	FEB	MAR	APR	MAY	JUN
Chicken Opor Roll Cake Single						
Unit Sold for Item I				450	225	125
Total Revenue Item I				Rp 51,750,115	Rp 25,875,058	Rp 14,375,032
Total COGS Item I				Rp 23,426,915	Rp 11,713,457	Rp 6,507,476
Net Income from Item I				Rp 28,323,200	Rp 14,161,600	Rp 7,867,556
Chicken Opor Roll Cake Double						
Unit Sold for Item J				500	150	130
Total Revenue Item J				Rp 105,000,079	Rp 31,500,024	Rp 27,300,020
Total COGS Item J				Rp 47,896,311	Rp 14,368,893	Rp 12,453,041
Net Income from Item J				Rp 57,103,768	Rp 17,131,130	Rp 14,846,980
Rendang Roll Cake Single						
Unit Sold for Item K						
Total Revenue Item K						
Total COGS Item K						
Net Income from Item K						
Rendang Roll Cake Double						
Unit Sold for Item L						
Total Revenue Item L						
Total COGS Item L						
Net Income from Item L						

Table 4. 34 Income Projection Period 2023 (1)

PRODUCTS	JAN	FEB	MAR	APR	MAY	JUN
Mix Two Flavors EE + PA						
Unit Sold for Item M	600	500	200	650	200	150
Total Revenue Item M	Rp 110,999,903	Rp 92,499,919	Rp 36,999,968	Rp 120,249,895	Rp 36,999,968	Rp 27,749,976
Total COGS Item M	Rp 48,349,560	Rp 40,291,300	Rp 16,116,520	Rp 52,378,690	Rp 16,116,520	Rp 12,087,390
Net Income from Item M	Rp 62,650,343	Rp 52,208,619	Rp 20,883,448	Rp 67,871,205	Rp 20,883,448	Rp 15,662,586
Mix Two Flavors EE + SB						
Unit Sold for Item N	450	300	200	200	150	100
Total Revenue Item N	Rp 83,250,036	Rp 55,500,024	Rp 37,000,016	Rp 37,000,016	Rp 27,750,012	Rp 18,500,008
Total COGS Item N	Rp 35,837,642	Rp 23,891,761	Rp 15,927,841	Rp 15,927,841	Rp 11,945,881	Rp 7,963,920
Net Income from Item N	Rp 47,412,394	Rp 31,608,263	Rp 21,072,175	Rp 21,072,175	Rp 15,804,131	Rp 10,536,088
Mix Two Flavors PA + SB						
Unit Sold for Item O	250	200	200	150	150	120
Total Revenue Item O	Rp 46,249,929	Rp 36,999,943	Rp 36,999,943	Rp 27,749,958	Rp 27,749,958	Rp 22,199,966
Total COGS Item O	Rp 19,878,220	Rp 15,902,576	Rp 15,902,576	Rp 11,926,932	Rp 11,926,932	Rp 9,541,545
Net Income from Item O	Rp 26,371,710	Rp 21,097,368	Rp 21,097,368	Rp 15,823,026	Rp 15,823,026	Rp 12,658,421
Mix Two Flavors EE + CS						
Unit Sold for Item P	300	250	300	350	120	120
Total Revenue Item P	Rp 60,000,054	Rp 50,000,045	Rp 60,000,054	Rp 70,000,063	Rp 24,000,021	Rp 24,000,021
Total COGS Item P	Rp 27,585,625	Rp 22,988,021	Rp 27,585,625	Rp 32,183,229	Rp 11,034,250	Rp 11,034,250
Net Income from Item P	Rp 32,414,429	Rp 27,012,024	Rp 32,414,429	Rp 37,816,834	Rp 12,965,772	Rp 12,965,772

Table 4. 35 Income Projection Period 2023 (1)

PRODUCTS	JAN	FEB	MAR	APR	MAY	JUN
Mix Two Flavors PA + CS						
Unit Sold for Item Q	250	225	200	255	115	120
Total Revenue Item Q	Rp 49,999,974	Rp 44,999,977	Rp 39,999,980	Rp 50,999,974	Rp 22,999,988	Rp 23,999,988
Total COGS Item Q	Rp 21,575,939	Rp 19,418,345	Rp 17,260,751	Rp 22,007,458	Rp 9,924,932	Rp 10,356,451
Net Income from Item Q	Rp 28,424,035	Rp 25,581,632	Rp 22,739,228	Rp 28,992,516	Rp 13,075,056	Rp 13,643,537
Mix Two Flavors SB + CS						
Unit Sold for Item R	255	250	200	200	150	115
Total Revenue Item R	Rp 50,999,977	Rp 49,999,977	Rp 39,999,982	Rp 39,999,982	Rp 29,999,986	Rp 22,999,990
Total COGS Item R	Rp 21,766,892	Rp 21,340,090	Rp 17,072,072	Rp 17,072,072	Rp 12,804,054	Rp 9,816,442
Net Income from Item R	Rp 29,233,085	Rp 28,659,887	Rp 22,927,910	Rp 22,927,910	Rp 17,195,932	Rp 13,183,548
Mix Two Flavors EE + CO						
Unit Sold for Item S				200	115	125
Total Revenue Item S				Rp 39,999,906	Rp 22,999,946	Rp 24,999,941
Total COGS Item S				Rp 19,306,755	Rp 11,101,384	Rp 12,066,722
Net Income from Item S				Rp 20,693,152	Rp 11,898,562	Rp 12,933,220
Mix Two Flavors PA + CO						
Unit Sold for Item T				400	100	105
Total Revenue Item T				Rp 80,000,042	Rp 20,000,010	Rp 21,000,011
Total COGS Item T				Rp 36,354,179	Rp 9,088,545	Rp 9,542,972
Net Income from Item T				Rp 43,645,863	Rp 10,911,466	Rp 11,457,039

Table 4. 36 Income Projection Period 2023 (1)

PRODUCTS	JAN	FEB	MAR	APR	MAY	JUN
Mix Two Flavors SB + CO						
Unit Sold for Item U				185	95	80
Total Revenue Item U				Rp 36,999,939	Rp 18,999,969	Rp 15,999,974
Total COGS Item U				Rp 16,639,280	Rp 8,544,495	Rp 7,195,364
Net Income from Item U				Rp 20,360,660	Rp 10,455,474	Rp 8,804,610
Mix Two Flavors CS + CO						
Unit Sold for Item V				350	125	120
Total Revenue Item V				Rp 78,749,842	Rp 28,124,943	Rp 26,999,946
Total COGS Item V				Rp 33,856,526	Rp 12,091,616	Rp 11,607,952
Net Income from Item V				Rp 44,893,316	Rp 16,033,327	Rp 15,391,994
Mix Two Flavors EE + RR						
Unit Sold for Item W						
Total Revenue Item W						
Total COGS Item W						
Net Income from Item W						
Mix Two Flavors PA + RR						
Unit Sold for Item X						
Total Revenue Item X						
Total COGS Item X						
Net Income from Item X						

Table 4. 37 Income Projection Period 2023 (1)

PRODUCTS	JAN	FEB	MAR	APR	MAY	JUN
Mix Two Flavors SB + RR						
Unit Sold for Item Y						
Total Revenue Item Y						
Total COGS Item Y						
Net Income from Item Y						
Mix Two Flavors CS + RR						
Unit Sold for Item Z						
Total Revenue Item Z						
Total COGS Item Z						
Net Income from Item Z						
Mix Two Flavors CO + RR						
Unit Sold for Item AA						
Total Revenue Item AA						
Total COGS Item AA						
Net Income from Item AA						
TOTAL UNIT SOLD/month	5,555	3,670	3,675	6,915	2,715	2,280
TOTAL REVENUE/month	Rp 890,999,972	Rp 595,199,892	Rp 572,999,844	Rp 1,152,249,571	Rp 456,199,833	Rp 392,074,871
TOTAL COGS/month	Rp 395,321,690	Rp 263,706,858	Rp 254,156,260	Rp 513,214,554	Rp 202,472,899	Rp 174,559,828
TOTAL NET INCOME or NET REVENUE/month	Rp 495,678,283	Rp 331,493,034	Rp 318,843,583	Rp 639,035,017	Rp 253,726,935	Rp 217,515,044

Table 4. 38 Income Projection Period 2023 (2)

PRODUCTS	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL / Item
Elephant Ear Roll Cake Single							
Unit Sold for Item B	120	100	95	100	150	400	2,655
Total Revenue Item B	Rp 11,999,991	Rp 9,999,992	Rp 9,499,993	Rp 9,999,992	Rp 14,999,988	Rp 39,999,969	Rp 265,499,792
Total COGS Item B	Rp 5,673,476	Rp 4,727,896	Rp 4,491,501	Rp 4,727,896	Rp 7,091,844	Rp 18,911,585	Rp 125,525,646
Net Income from Item B	Rp 6,326,515	Rp 5,272,096	Rp 5,008,491	Rp 5,272,096	Rp 7,908,144	Rp 21,088,383	Rp 139,974,145
Elephant Ear Roll Cake Double							
Unit Sold for Item B	100	120	100	130	200	500	2,685
Total Revenue Item B	Rp 18,000,026	Rp 21,600,032	Rp 18,000,026	Rp 23,400,034	Rp 36,000,053	Rp 90,000,131	Rp 483,300,705
Total COGS Item B	Rp 8,623,093	Rp 10,347,711	Rp 8,623,093	Rp 11,210,020	Rp 17,246,185	Rp 43,115,463	Rp 231,530,036
Net Income from Item B	Rp 9,376,934	Rp 11,252,320	Rp 9,376,934	Rp 12,190,014	Rp 18,753,867	Rp 46,884,668	Rp 251,770,669
Putu Ayu Roll Cake Single							
Unit Sold for Item C	100	120	120	130	200	350	2,820
Total Revenue Item C	Rp 9,999,985	Rp 11,999,982	Rp 11,999,982	Rp 12,999,980	Rp 19,999,970	Rp 34,999,947	Rp 281,999,570
Total COGS Item C	Rp 4,163,064	Rp 4,995,676	Rp 4,995,676	Rp 5,411,983	Rp 8,326,127	Rp 14,570,723	Rp 117,398,395
Net Income from Item C	Rp 5,836,921	Rp 7,004,305	Rp 7,004,305	Rp 7,587,997	Rp 11,673,842	Rp 20,429,224	Rp 164,601,175
Putu Ayu Roll Cake Double							
Unit Sold for Item D	125	125	130	100	225	550	3,305
Total Revenue Item D	Rp 19,999,966	Rp 19,999,966	Rp 20,799,965	Rp 15,999,973	Rp 35,999,939	Rp 87,999,851	Rp 528,799,105
Total COGS Item D	Rp 9,366,784	Rp 9,366,784	Rp 9,741,456	Rp 7,493,427	Rp 16,860,211	Rp 41,213,850	Rp 247,657,773
Net Income from Item D	Rp 10,633,182	Rp 10,633,182	Rp 11,058,509	Rp 8,506,546	Rp 19,139,728	Rp 46,786,001	Rp 281,141,332

Table 4. 39 Income Projection Period 2023 (2)

PRODUCTS	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL / Item
Sesame Balls Roll Cake Single							
Unit Sold for Item E	95	125	90	85	125	300	2,070
Total Revenue Item E	Rp 9,025,037	Rp 11,875,049	Rp 8,550,035	Rp 8,075,033	Rp 11,875,049	Rp 28,500,117	Rp 196,650,806
Total COGS Item E	Rp 3,865,288	Rp 5,085,905	Rp 3,661,852	Rp 3,458,416	Rp 5,085,905	Rp 12,206,173	Rp 84,222,591
Net Income from Item E	Rp 5,159,749	Rp 6,789,143	Rp 4,888,183	Rp 4,616,618	Rp 6,789,143	Rp 16,293,944	Rp 112,428,216
Sesame Balls Roll Cake Double							
Unit Sold for Item F	100	180	135	150	200	300	2,440
Total Revenue Item F	Rp 17,000,043	Rp 30,600,077	Rp 22,950,058	Rp 25,500,064	Rp 34,000,085	Rp 51,000,128	Rp 414,801,043
Total COGS Item F	Rp 7,304,748	Rp 13,148,547	Rp 9,861,410	Rp 10,957,123	Rp 14,609,497	Rp 21,914,245	Rp 178,235,860
Net Income from Item F	Rp 9,695,294	Rp 17,451,530	Rp 13,088,647	Rp 14,542,942	Rp 19,390,589	Rp 29,085,883	Rp 236,565,183
Chicken Satay Roll Cake Single							
Unit Sold for Item G	80	95	100	125	185	250	2,515
Total Revenue Item G	Rp 8,799,985	Rp 10,449,982	Rp 10,999,981	Rp 13,749,977	Rp 20,349,965	Rp 27,499,953	Rp 276,649,530
Total COGS Item G	Rp 3,798,250	Rp 4,510,421	Rp 4,747,812	Rp 5,934,765	Rp 8,783,452	Rp 11,869,530	Rp 119,407,470
Net Income from Item G	Rp 5,001,736	Rp 5,939,561	Rp 6,252,169	Rp 7,815,212	Rp 11,566,513	Rp 15,630,423	Rp 157,242,060
Chicken Satay Roll Cake Double							
Unit Sold for Item H	100	125	130	155	200	350	2,365
Total Revenue Item H	Rp 19,999,963	Rp 24,999,953	Rp 25,999,952	Rp 30,999,942	Rp 39,999,926	Rp 69,999,870	Rp 472,999,119
Total COGS Item H	Rp 8,662,924	Rp 10,828,655	Rp 11,261,801	Rp 13,427,532	Rp 17,325,848	Rp 30,320,234	Rp 204,878,150
Net Income from Item H	Rp 11,337,039	Rp 14,171,299	Rp 14,738,151	Rp 17,572,410	Rp 22,674,078	Rp 39,679,636	Rp 268,120,970

Table 4. 40 Income Projection Period 2023 (2)

PRODUCTS	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL / Item
Chicken Opor Roll Cake Single							
Unit Sold for Item I	100	100	150	150	200	335	1,835
Total Revenue Item I	Rp 11,500,026	Rp 11,500,026	Rp 17,250,038	Rp 17,250,038	Rp 23,000,051	Rp 38,525,086	Rp 211,025,470
Total COGS Item I	Rp 5,205,981	Rp 5,205,981	Rp 7,808,972	Rp 7,808,972	Rp 10,411,962	Rp 17,440,037	Rp 95,529,753
Net Income from Item I	Rp 6,294,045	Rp 6,294,045	Rp 9,441,067	Rp 9,441,067	Rp 12,588,089	Rp 21,085,049	Rp 115,495,717
Chicken Opor Roll Cake Double							
Unit Sold for Item J	125	125	125	180	200	255	1,790
Total Revenue Item J	Rp 26,250,020	Rp 26,250,020	Rp 26,250,020	Rp 37,800,028	Rp 42,000,032	Rp 53,550,040	Rp 375,900,282
Total COGS Item J	Rp 11,974,078	Rp 11,974,078	Rp 11,974,078	Rp 17,242,672	Rp 19,158,524	Rp 24,427,119	Rp 171,468,793
Net Income from Item J	Rp 14,275,942	Rp 14,275,942	Rp 14,275,942	Rp 20,557,356	Rp 22,841,507	Rp 29,122,922	Rp 204,431,489
Rendang Roll Cake Single							
Unit Sold for Item K					400	500	900
Total Revenue Item K					Rp 48,000,149	Rp 60,000,186	Rp 108,000,335
Total COGS Item K					Rp 22,517,350	Rp 28,146,687	Rp 50,664,037
Net Income from Item K					Rp 25,482,799	Rp 31,853,499	Rp 57,336,298
Rendang Roll Cake Double							
Unit Sold for Item L					200	650	850
Total Revenue Item L					Rp 43,999,995	Rp 142,999,985	Rp 186,999,981
Total COGS Item L					Rp 20,851,950	Rp 67,768,837	Rp 88,620,787
Net Income from Item L					Rp 23,148,046	Rp 75,231,148	Rp 98,379,194

Table 4. 41 Income Projection Period 2023 (2)

PRODUCTS	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL / Item
Mix Two Flavors EE + PA							
Unit Sold for Item M	150	125	150	150	200	750	3,825
Total Revenue Item M	Rp 27,749,976	Rp 23,124,980	Rp 27,749,976	Rp 27,749,976	Rp 36,999,968	Rp 138,749,879	Rp 707,624,381
Total COGS Item M	Rp 12,087,390	Rp 10,072,825	Rp 12,087,390	Rp 12,087,390	Rp 16,116,520	Rp 60,436,950	Rp 308,228,443
Net Income from Item M	Rp 15,662,586	Rp 13,052,155	Rp 15,662,586	Rp 15,662,586	Rp 20,883,448	Rp 78,312,929	Rp 399,395,938
Mix Two Flavors EE + SB							
Unit Sold for Item N	100	100	100	135	155	350	2,340
Total Revenue Item N	Rp 18,500,008	Rp 18,500,008	Rp 18,500,008	Rp 24,975,011	Rp 28,675,013	Rp 64,750,028	Rp 432,900,189
Total COGS Item N	Rp 7,963,920	Rp 7,963,920	Rp 7,963,920	Rp 10,751,293	Rp 12,344,077	Rp 27,873,722	Rp 186,355,739
Net Income from Item N	Rp 10,536,088	Rp 10,536,088	Rp 10,536,088	Rp 14,223,718	Rp 16,330,936	Rp 36,876,307	Rp 246,544,450
Mix Two Flavors PA + SB							
Unit Sold for Item O	100	120	120	100	150	200	1,860
Total Revenue Item O	Rp 18,499,972	Rp 22,199,966	Rp 22,199,966	Rp 18,499,972	Rp 27,749,958	Rp 36,999,943	Rp 344,099,474
Total COGS Item O	Rp 7,951,288	Rp 9,541,545	Rp 9,541,545	Rp 7,951,288	Rp 11,926,932	Rp 15,902,576	Rp 147,893,954
Net Income from Item O	Rp 10,548,684	Rp 12,658,421	Rp 12,658,421	Rp 10,548,684	Rp 15,823,026	Rp 21,097,368	Rp 196,205,520
Mix Two Flavors EE + CS							
Unit Sold for Item P	135	145	125	130	180	300	2,455
Total Revenue Item P	Rp 27,000,024	Rp 29,000,026	Rp 25,000,022	Rp 26,000,023	Rp 36,000,032	Rp 60,000,054	Rp 491,000,439
Total COGS Item P	Rp 12,413,531	Rp 13,333,052	Rp 11,494,010	Rp 11,953,771	Rp 16,551,375	Rp 27,585,625	Rp 225,742,362
Net Income from Item P	Rp 14,586,493	Rp 15,666,974	Rp 13,506,012	Rp 14,046,253	Rp 19,448,657	Rp 32,414,429	Rp 265,258,077

Table 4. 42 Income Projection Period 2023 (2)

PRODUCTS	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL / Item
Mix Two Flavors PA + CS							
Unit Sold for Item Q	115	115	130	150	195	255	2,125
Total Revenue Item Q	Rp 22,999,988	Rp 22,999,988	Rp 25,999,987	Rp 29,999,985	Rp 38,999,980	Rp 50,999,974	Rp 424,999,783
Total COGS Item Q	Rp 9,924,932	Rp 9,924,932	Rp 11,219,488	Rp 12,945,563	Rp 16,829,232	Rp 22,007,458	Rp 183,395,481
Net Income from Item Q	Rp 13,075,056	Rp 13,075,056	Rp 14,780,498	Rp 17,054,421	Rp 22,170,748	Rp 28,992,516	Rp 241,604,302
Mix Two Flavors SB + CS							
Unit Sold for Item R	100	110	100	110	125	245	1,960
Total Revenue Item R	Rp 19,999,991	Rp 21,999,990	Rp 19,999,991	Rp 21,999,990	Rp 24,999,989	Rp 48,999,978	Rp 391,999,822
Total COGS Item R	Rp 8,536,036	Rp 9,389,640	Rp 8,536,036	Rp 9,389,640	Rp 10,670,045	Rp 20,913,288	Rp 167,306,308
Net Income from Item R	Rp 11,463,955	Rp 12,610,350	Rp 11,463,955	Rp 12,610,350	Rp 14,329,943	Rp 28,086,689	Rp 224,693,580
Mix Two Flavors EE + CO							
Unit Sold for Item S	110	105	105	100	150	185	1,195
Total Revenue Item S	Rp 21,999,948	Rp 20,999,951	Rp 20,999,951	Rp 19,999,953	Rp 29,999,930	Rp 36,999,913	Rp 238,999,440
Total COGS Item S	Rp 10,618,715	Rp 10,136,046	Rp 10,136,046	Rp 9,653,377	Rp 14,480,066	Rp 17,858,748	Rp 115,357,860
Net Income from Item S	Rp 11,381,233	Rp 10,863,905	Rp 10,863,905	Rp 10,346,576	Rp 15,519,864	Rp 19,141,165	Rp 123,641,580
Mix Two Flavors PA + CO							
Unit Sold for Item T	100	95	90	80	150	180	1,300
Total Revenue Item T	Rp 20,000,010	Rp 19,000,010	Rp 18,000,009	Rp 16,000,008	Rp 30,000,016	Rp 36,000,019	Rp 260,000,136
Total COGS Item T	Rp 9,088,545	Rp 8,634,118	Rp 8,179,690	Rp 7,270,836	Rp 13,632,817	Rp 16,359,381	Rp 118,151,082
Net Income from Item T	Rp 10,911,466	Rp 10,365,892	Rp 9,820,319	Rp 8,729,173	Rp 16,367,199	Rp 19,640,638	Rp 141,849,054

Table 4. 43 Income Projection Period 2023 (2)

PRODUCTS	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL / Item
Mix Two Flavors SB + CO							
Unit Sold for Item U	85	80	90	80	150	175	1,020
Total Revenue Item U	Rp 16,999,972	Rp 15,999,974	Rp 17,999,971	Rp 15,999,974	Rp 29,999,951	Rp 34,999,943	Rp 203,999,666
Total COGS Item U	Rp 7,645,074	Rp 7,195,364	Rp 8,094,785	Rp 7,195,364	Rp 13,491,308	Rp 15,739,859	Rp 91,740,894
Net Income from Item U	Rp 9,354,898	Rp 8,804,610	Rp 9,905,186	Rp 8,804,610	Rp 16,508,643	Rp 19,260,083	Rp 112,258,772
Mix Two Flavors CS + CO							
Unit Sold for Item V	115	110	95	95	150	200	1,360
Total Revenue Item V	Rp 25,874,948	Rp 24,749,950	Rp 21,374,957	Rp 21,374,957	Rp 33,749,932	Rp 44,999,909	Rp 305,999,384
Total COGS Item V	Rp 11,124,287	Rp 10,640,622	Rp 9,189,628	Rp 9,189,628	Rp 14,509,940	Rp 19,346,586	Rp 131,556,785
Net Income from Item V	Rp 14,750,661	Rp 14,109,328	Rp 12,185,329	Rp 12,185,329	Rp 19,239,993	Rp 25,653,323	Rp 174,442,599
Mix Two Flavors EE + RR							
Unit Sold for Item W					200	355	555
Total Revenue Item W					Rp 39,999,975	Rp 70,999,956	Rp 110,999,931
Total COGS Item W					Rp 20,153,468	Rp 35,772,405	Rp 55,925,872
Net Income from Item W					Rp 19,846,508	Rp 35,227,551	Rp 55,074,059
Mix Two Flavors PA + RR							
Unit Sold for Item X					150	355	505
Total Revenue Item X					Rp 30,000,004	Rp 71,000,008	Rp 101,000,012
Total COGS Item X					Rp 14,267,852	Rp 33,767,249	Rp 48,035,101
Net Income from Item X					Rp 15,732,152	Rp 37,232,759	Rp 52,964,911

Table 4. 44 Income Projection Period 2023 (2)

PRODUCTS	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL / Item
Mix Two Flavors SB + RR							
Unit Sold for Item Y					120	200	320
Total Revenue Item Y					Rp 24,000,055	Rp 40,000,092	Rp 64,000,147
Total COGS Item Y					Rp 11,301,074	Rp 18,835,123	Rp 30,136,197
Net Income from Item Y					Rp 12,698,981	Rp 21,164,969	Rp 33,863,950
Mix Two Flavors CS + RR							
Unit Sold for Item Z					200	380	580
Total Revenue Item Z					Rp 44,999,997	Rp 85,499,995	Rp 130,499,992
Total COGS Item Z					Rp 20,193,299	Rp 38,367,268	Rp 58,560,567
Net Income from Item Z					Rp 24,806,699	Rp 47,132,727	Rp 71,939,426
Mix Two Flavors CO + RR							
Unit Sold for Item AA					200	400	600
Total Revenue Item AA					Rp 45,000,005	Rp 90,000,009	Rp 135,000,014
Total COGS Item AA					Rp 21,109,637	Rp 42,219,274	Rp 63,328,911
Net Income from Item AA					Rp 23,890,367	Rp 47,780,735	Rp 71,671,012
TOTAL UNIT SOLD/month	2,155	2,320	2,280	2,435	4,960	9,270	48,230
TOTAL REVENUE/month	Rp 372,199,878	Rp 397,849,921	Rp 390,124,887	Rp 418,374,911	Rp 871,400,004	Rp 1,636,074,963	Rp 8,145,748,548
TOTAL COGS/month	Rp 165,991,403	Rp 177,023,720	Rp 173,610,190	Rp 186,060,955	Rp 395,846,497	Rp 744,889,993	Rp 3,646,854,847
TOTAL NET INCOME or NET REVENUE/month	Rp 206,208,475	Rp 220,826,201	Rp 216,514,696	Rp 232,313,956	Rp 475,553,507	Rp 891,184,970	Rp 4,498,893,678

4.5.8 Income Statement

a) Period Jan 2022 - Dec 2022

Table 4. 45 Income Statement Period 2022 (1)

	JAN	FEB	MAR	APR	MAY	JUN
Sales / Revenue	Rp 149,200,005	Rp 383,050,056	Rp 240,750,008	Rp 334,299,897	Rp 513,199,817	Rp 185,199,991
COGS	Rp 66,326,139	Rp 169,525,440	Rp 106,985,874	Rp 147,722,863	Rp 228,320,467	Rp 83,079,842
Gross Profit	Rp 82,873,865	Rp 213,524,616	Rp 133,764,134	Rp 186,577,034	Rp 284,879,350	Rp 102,120,149
Operating Expense	Rp 101,364,102	Rp 107,079,387	Rp 102,828,957	Rp 104,978,331	Rp 110,410,012	Rp 103,279,243
Marketing Expense	Rp 35,850,000	Rp 10,710,000	Rp 2,800,000	Rp 3,385,000	Rp 2,851,840	Rp 44,850,000
Total Expense	Rp 137,214,102	Rp 117,789,387	Rp 105,628,957	Rp 108,363,331	Rp 113,261,852	Rp 148,129,243
NET INCOME (PROFIT/LOSS)	Rp (54,340,237)	Rp 95,735,229	Rp 28,135,177	Rp 78,213,703	Rp 171,617,498	Rp (46,009,094)

Note: In this case, we will get profit in all months except in January, June, and August because in January is our first opening and in June and August, we are opening a booth in some festival

Table 4. 46 Income Statement Period 2022 (2)

	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Sales / Revenue	Rp 248,949,923	Rp 230,124,965	Rp 223,824,973	Rp 251,674,988	Rp 511,749,894	Rp 797,124,730	Rp 4,069,149,247
COGS	Rp 111,120,291	Rp 102,783,459	Rp 100,000,408	Rp 112,331,891	Rp 226,176,865	Rp 353,196,708	Rp 1,807,570,248
Gross Profit	Rp 137,829,632	Rp 127,341,506	Rp 123,824,565	Rp 139,343,097	Rp 285,573,029	Rp 443,928,022	Rp 2,261,578,999
Operating Expense	Rp 103,200,102	Rp 104,720,637	Rp 102,573,957	Rp 103,805,331	Rp 110,078,512	Rp 112,892,743	Rp 1,267,211,314
Marketing Expense	Rp 7,300,000	Rp 45,167,500	Rp 2,850,000	Rp 3,650,000	Rp 2,850,000	Rp 6,975,000	Rp 169,239,340
Total Expense	Rp 110,500,102	Rp 149,888,137	Rp 105,423,957	Rp 107,455,331	Rp 112,928,512	Rp 119,867,743	Rp 1,436,450,654
NET INCOME (PROFIT/LOSS)	Rp 27,329,530	Rp (22,546,631)	Rp 18,400,608	Rp 31,887,766	Rp 172,644,517	Rp 324,060,279	Rp 825,128,345

b) Period Jan 2023 - Dec 2023

Table 4. 47 Income Statement Period 2023 (1)

	JAN	FEB	MAR	APR	MAY	JUN
Sales / Revenue	Rp 890,999,972	Rp 595,199,892	Rp 572,999,844	Rp 1,152,249,571	Rp 456,199,833	Rp 392,074,871
COGS	Rp 395,321,690	Rp 263,706,858	Rp 254,156,260	Rp 513,214,554	Rp 202,472,899	Rp 174,559,828
Gross Profit	Rp 495,678,283	Rp 331,493,034	Rp 318,843,583	Rp 639,035,017	Rp 253,726,935	Rp 217,515,044
Operating Expense	Rp 113,001,852	Rp 110,136,387	Rp 108,043,707	Rp 117,024,081	Rp 108,762,262	Rp 105,803,743
Marketing Expense	Rp 5,800,000	Rp 11,050,000	Rp 2,850,000	Rp 4,375,000	Rp 2,800,000	Rp 2,850,000
Total Expense	Rp 118,801,852	Rp 121,186,387	Rp 110,893,707	Rp 121,399,081	Rp 111,562,262	Rp 108,653,743
NET INCOME (PROFIT/LOSS)	Rp 376,876,431	Rp 210,306,647	Rp 207,949,876	Rp 517,635,936	Rp 142,164,673	Rp 108,861,301

Note: In this case, we will get profit every month

Table 4. 48 Income Statement Period 2023 (2)

JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Rp 372,199,878	Rp 397,849,921	Rp 390,124,887	Rp 418,374,911	Rp 871,400,004	Rp 1,636,074,963	Rp 8,145,748,548
Rp 165,991,403	Rp 177,023,720	Rp 173,610,190	Rp 186,060,955	Rp 395,846,497	Rp 744,889,993	Rp 3,646,854,847
Rp 206,208,475	Rp 220,826,201	Rp 216,514,696	Rp 232,313,956	Rp 475,553,507	Rp 891,184,970	Rp 4,498,893,701
Rp 104,331,852	Rp 106,693,887	Rp 104,486,457	Rp 105,600,081	Rp 114,487,012	Rp 123,628,243	Rp 1,321,999,564
Rp 7,300,000	Rp 3,362,500	Rp 32,850,000	Rp 44,800,000	Rp 2,850,000	Rp 7,830,000	Rp 128,717,500
Rp 111,631,852	Rp 110,056,387	Rp 137,336,457	Rp 150,400,081	Rp 117,337,012	Rp 131,458,243	Rp 1,450,717,064
Rp 94,576,623	Rp 110,769,814	Rp 79,178,239	Rp 81,913,875	Rp 358,216,495	Rp 759,726,727	Rp 3,048,176,637

4.5.9 Cash Flow

a) Period Jan 2022 - Dec 2022

Table 4. 49 Cash Flow Period 2022 (1)

	JAN	FEB	MAR	APR	MAY	JUN
Capital Investment	Rp 275,677,030					
Cash Increase	Rp 149,200,005	Rp 383,050,056	Rp 240,750,008	Rp 334,299,897	Rp 513,199,817	Rp 185,199,991
Cash Decrease	Rp (275,677,030)	Rp (287,314,827)	Rp (212,614,831)	Rp (256,086,194)	Rp (341,582,319)	Rp (231,209,085)
Closing Cash Balance	Rp 149,200,005	Rp 244,935,234	Rp 273,070,410	Rp 351,284,114	Rp 522,901,611	Rp 476,892,517

Table 4. 50 Cash Flow Period 2022 (2)

JUL	AUG	SEP	OCT	NOV	DEC	NOTES
						Amount of initial capital
Rp 248,949,923	Rp 230,124,965	Rp 223,824,973	Rp 251,674,988	Rp 511,749,894	Rp 797,124,730	The total amount of money entered in the month concerned
Rp (221,620,393)	Rp (252,671,596)	Rp (205,424,365)	Rp (219,787,222)	Rp (339,105,377)	Rp (473,064,451)	The total amount of money out in the month concerned
Rp 504,222,048	Rp 481,675,416	Rp 500,076,024	Rp 531,963,790	Rp 704,608,307	Rp 1,028,668,587	

b) Period Jan 2023 - Dec 2023

Table 4. 51 Cash Flow Period 2023 (1)

	JAN	FEB	MAR	APR	MAY	JUN
Capital Investment	Rp 1,028,668,587					
Cash Increase	Rp 890,999,972	Rp 595,199,892	Rp 572,999,844	Rp 1,152,249,571	Rp 456,199,833	Rp 392,074,871
Cash Decrease	Rp (417,420,690)	Rp (274,756,858)	Rp (257,006,260)	Rp (517,589,554)	Rp (205,272,899)	Rp (177,409,828)
Closing Cash Balance	Rp 1,502,247,869	Rp 320,443,034	Rp 315,993,583	Rp 634,660,017	Rp 250,926,935	Rp 214,665,044

Table 4. 52 Cash Flow Period 2023 (2)

JUL	AUG	SEP	OCT	NOV	DEC	NOTES
						Amount of initial capital
Rp 372,199,878	Rp 397,849,921	Rp 390,124,887	Rp 418,374,911	Rp 871,400,004	Rp 1,636,074,963	The total amount of money entered in the month concerned
Rp (173,291,403)	Rp (180,386,220)	Rp (206,460,190)	Rp (230,860,955)	Rp (398,696,497)	Rp (752,719,993)	The total amount of money out in the month concerned
Rp 198,908,475	Rp 217,463,701	Rp 183,664,696	Rp 187,513,956	Rp 472,703,507	Rp 883,354,970	

4.5.10 ROI

ROI Formula

$$\text{ROI} = \left(\frac{\text{Gain From Investment} - \text{Cost Of Investment}}{\text{Cost Of Investment}} \right) \times 100$$

(Return on Investment)

What does it mean?

Gain from investment: Refers to your net income or profit for the year

Cost of Investment: Refers to the total amount you invested

Figure 4. 4 Return on Investment

$$\begin{aligned} \text{ROI} &= \frac{\text{Rp } 3,873,304,983 - 275,677,030}{275,677,030} \times 100 \\ &= 1,305.02 \end{aligned}$$

4.6 Risks Analysis & Exit Strategy

Risk analysis and exit strategy are made to assure that management recognizes these challenges and is prepared to deal with them. Roll N Eats' biggest risk is that we are still a newly established company that may face some problems like the shortage of suppliers, the place for production, and we need an extra marketing plan to attract customers. Other problems, such as time lost in production, how to maintain the quality of the product during the distribution, and resultant economic downturns that depress sales also the increased price of the basic ingredient. We also try to solve how to send the product to another island within domestic or even import to other countries.

Furthermore, to prevent our product and services to be replicated by another competitor, we are thinking to have a trademarked brand name and patent protection such as BPOM and halal label because in Indonesia the majority is Muslim which can affect our sales. Besides, there are also some natural risks such as natural disasters like flooding and fire. To decrease the damage, we will put the fire protection standard and for the employee, we will include safety precautions and insurance coverage.

There are two options for our exit strategy. First, sell to a new owner. We will find a new owner to continue our company. Second, we will close the business and sell assets as quickly as possible.