

CHAPTER IV

STRATEGIC PLANNING AND FINANCIAL PROJECTIONS

4.1 Organizational Planning and Human Resources

Management and staff are key factors in any company's performance. To ensure Swinter runs smoothly, finding the right employees that are happy to be part of the team will build morale. And, that goodwill translates directly into the service and product that our guests experience.

4.1.1 Department Projection

To ensure Swinter business runs smoothly, there are several departments needed such as legal, production, sales and marketing, human resources, research and development, and finance

4.1.1.1 Production Department

The production department is responsible for meeting quality standards and deadlines for products. This includes checking for defects, assembling the product, and monitoring the equipment.

4.1.1.2 Sales and Marketing Department

Sales and marketing department is responsible for the sales and marketing of the company. This department is also responsible for the company's exposure and image. This includes making sales strategies, such as special promotions, sponsored events, etc.

4.1.1.3 Human Resources Department

The company's human resources department is in charge of hiring new personnel. They ensure that all hiring-related paperwork is properly completed and handled. This includes setting up interviews, organizing the hiring process, and integrating new hires.

4.1.1.4 Research and Development Department

The research and development department responsible for helping their company decide which products would most likely find success if offered to their clients and customers. This includes product development, research, updates and quality assurance.

4.1.1.5 Finance Department

Finance department is in charge of the company's finances. Finance department calculates the budget for Sales and Marketing, Production, Human Resource and Research and Development. This includes being responsible for making financial reports, payments and other financial activities.

4.1.1.6 General Affair Department

The General Affair department is in charge of taking care of office operational affairs, both routinely or unexpectedly. It is a unit that supports businesses' various needs by providing services to all work units in the company, both administratively and in terms of managing routine company services.

4.1.2 Human Resource Needed

Table 4.1.2 Human Resources List

POSITION	JOB DESCRIPTION	COMPETENCE	STAFF NEEDED
Finance Department			
Finance and accountant staff	assists companies by gathering, tracking, and fixing the corporation's economic transactions and events, such as bill payment, invoicing, payroll, etc.	bachelor degree of accounting and have minimal 2 years of experience, conscientious and detail	1
Sales & Marketing Department			
Sales & Marketing Manager	responsible for leading their team of professionals who are involved in the sales and marketing activities of the company.	Bachelor's degree (or equivalent) in marketing, business, or related field. Proficiency with online marketing and social media strategy. Willingness to travel. Established contacts in the media.	1

Media promotion and Social media specialist	Creating content, including text posts, video and images about the product and the business for use on social media	A bachelor's degree in journalism, communications, marketing, or a closely related subject is required. More than a year of social media experience, including content planning and management. Knowledge of numerous analytics software.	1
Trade marketing and Merchandiser Display	market the product to various channels such as retailers and ensure that the shelves of a retail store are stocked with products and display them accordingly for customers.	minimum of three- to five-years of involvement in trade marketing as well as a bachelor's degree Strong management knowledge and skills of the consumer goods sector Experience evaluating data and trends Possibility of critical and imaginative thought. field visual merchandising expertise, including window displays, signs, interior displays, and space usage	1
Research & Development Department			
R&D Manager	decide, put into action, and keep track of research and development priorities to support their organization's business, policy, or research goals.	bachelor's degree in business, design, development or connected fields Strong written and verbal communication skills, as well as presentation skills	1
Product and Packaging research	responsible for developing, implementing, and monitoring the production schedules of a company to ensure maximum efficiency and optimal output. Responsible for the design, development and manufacture of packaging for a range of products.	Bachelor's degree or equivalent experience in Business, Design, Product Development or related fields. 1-3 years' experience in Product Development for a high-growth company. Strong multi-tasking skills and ability to react quickly in a fast-paced environment.	1
Human Resource Department			
HR Manager	leading the team hiring and interviewing for a replacement employees and imposing firms policies	A bachelor's degree in human resources, business or connected space. broad vary of information concerning human resource methods and practices, as well as compensation, performance management, safety, and hiring Experience with analyzing information to employment designing	1

Recruiting & Training staff	includes identifying future hiring needs, designing job descriptions, sourcing candidates through databases and social media, conducting interviews, filing paperwork, keeping abreast of employment law and legislation., delivering and overseeing the training of individuals or groups of employees.	A bachelor's degree in human resources. The ability to conduct different types of interviews. Experience with recruitment processes and databases. The ability to design and implement recruiting strategies.	1
Team leader	leads, monitors, and supervises a bunch of workers to realize goals that contribute to the expansion of the organization.	High school credentials or similar. Minimum of two years expertise. On-the-job coaching. Excellent communication skills. Confidence and skillful negotiating skills. Computer literate. Strong structure skills to allow the team direction.	1
Sales Agent	Serves clients by merchandising products and meeting customer desires. Services existing accounts, obtains orders, and establishes new accounts by coming up with and organizing daily work schedules to invoke existing or potential sales retailers and alternative trade factors.	excellent oral and written language skills ability to require initiative and work severally 1+ years of expertise in sales 1+ years of expertise within the trade strong information of trade standards confident and magnetic approach to folks	5
Production Department			
Production manager	oversees the production process and coordinates all activities to ensure enough resources on hand.	A degree in business management would be advantageous. Industry-related expertise. Excellent structure and time management skills. Ability to unravel issues quickly and with efficiency. Excellent verbal and written language skills.	1

Production staff	<p>Keep production flowing by checking product quality. Clean and operate instrumentation and production line, manufacturing product with care to satisfy the security pointers.</p> <p>Verify food quality and safety by procedures. examine company ingredients, packaging materials, work-in-process, and finished product for compliance with specifications.</p> <p>Manages warehouse inventory and client requirements; Maintains inventory level of all product, materials, and finished product with the standard Management System.</p>	<p>Candidates should possess a minimum of degree in Mechanical / engineering or equivalent.</p> <p>At least two Year(s) of operating expertise within the connected field is needed for this position.</p> <p>Experience operational producing machinery. Be able to monitor operations to make sure that they meet production standards Inspect, check or live materials or product beings created</p>	6
Maintenance Engineer	<p>keeps tools and equipment working smoothly for a company. Their duties include performing scheduled maintenance procedures on equipment, installing new devices and machinery, and troubleshooting and repairing problems.</p>	<p>Bachelor's degree in mechanical or technology. Proven work expertise as a maintenance engineer. Advanced information on mechanical, electrical, plumbing, and heating systems.</p>	1

General Affair Department			
Office Boy/girl	Responsible for disposal of trash, waste, and other disposable material. Monitoring the use of equipment and supplies within the office. Dealing with queries or requests from the visitors and employees. Coordinating the maintenance and repair of office equipment.	High school diploma or equivalent is advantageous. Proven experience in a similar role. Able to use a variety of cleaning products and equipment. Able to stand for extended periods of time. Excellent organizational skills.	2
security	securing the premises and personnel by staying on patrol, monitoring surveillance equipment, performing building inspections, guarding entry points, and verifying visitors.	High school diploma/GED. Registered as a security officer. Outstanding surveillance and observation skills. Excellent communication skills.	2
driver	safely transport either cargo from one location to another.	A valid driver's license and at least one year of driving experience Excellent navigation skills and proficiency in using navigation applications to find delivery locations Time management and organizational skills to keep track of deliveries and stay on schedule	1
TOTAL			27

4.2 Marketing Strategy and Plan

Swinter's marketing activities or advertisement has been divided into two segments - Below the Line (BTL) and Through the Line (TTL) marketing. Swinter marketing plan relies on Below the Line and Through the Line strategy. Below are the plans;

Table 4.2 Marketing Plan

	Through The Line	Below The Line
December	Social media	
January	Events and social media	Email blast, google adsense
February	Events and social media	Email blast, google adsense
March	Events and social media	Email blast, google adsense
April	Events and social media	Email blast, google adsense
May	Events and social media	Email blast, google adsense
June	Events and social media	Email blast, google adsense
July	Events and social media	Email blast, google adsense
August	Events and social media	Email blast, google adsense
September	Events and social media	Email blast, google adsense
October	Events and social media	Email blast, google adsense
November	Events and social media	Email blast, google adsense
December	Events and social media	Email blast, google adsense

4.2.1 Through the Line

Through the line advertising use of each ATL & BTL advertising and marketing techniques. The current consumer trend inside the market calls for the integration of ATL & BTL techniques for better effects. Swinter determined to apply events and social media as TTL advertising and marketing selections.

➤ Social Media

Through social media, Swinter will be advertising the products through many platforms. Such as Instagram, Tokopedia, Shopee and many more. We will also be doing endorsements to expand our brand awareness.

➤ Events

One of Swinter's TTL strategies are events, where we will sell our products through bazaars. This could be used as a way to expand brand awareness and gain profit at the same time.

4.2.2 Below the Line

Below-the-line or BTL advertising and marketing includes very precise and direct advertising activities centered on targeted businesses of clients. Swinter decided to apply direct mail advertising as a method of choice.

➤ Email Blast

We will be sending 20.000 emails/month. The email will be filled with simple health facts about the product ingredients and fun facts about the product itself.

➤ Google AdSense

With google adsense, google can match ads to sites based on our content and visitors. Which helps our product awareness.

4.3 Customer Relationship Plan

Swinter customer relationship plan includes relation management plan such as, direct and indirect customer service, those includes social medias and phone line. Swinter maintains customer relationship through social media by using platforms such as; Tiktok, Youtube, Instagram, Twitter and Facebook.

With this platform, Swinter will conduct few activities such as; this and that, giveaway, few recipes that use our product, quiz/question, responding to the customer, repost stories, share other customer experience about the product and handling complaints from customers. Phone line is also used to directly answer questions or complaints from the customer.

4.4 Timeline

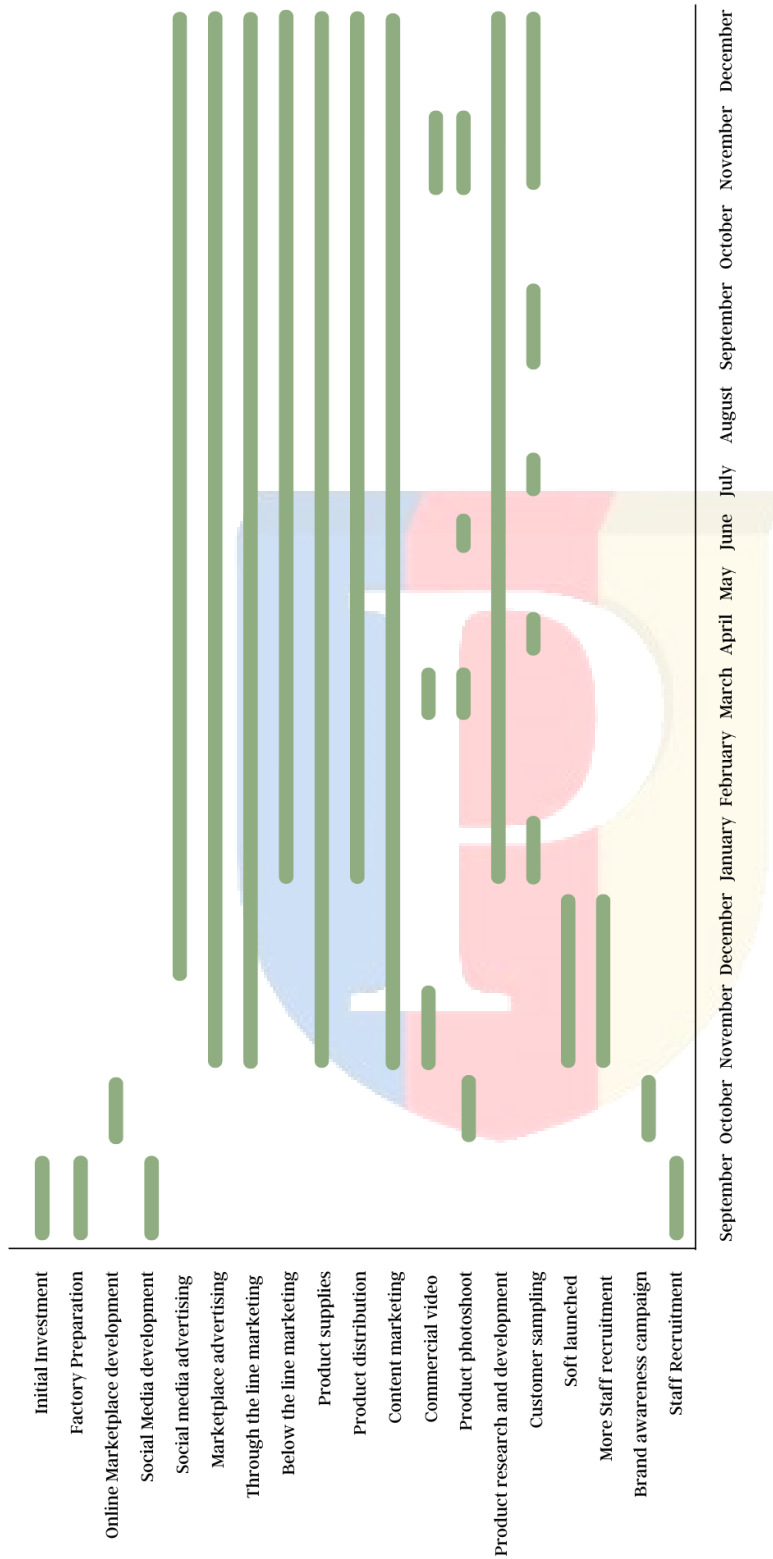


Figure 4.4 Swinter's Timeline

4.5 Financial Projection

4.5.1 Product Master

Table 4.5.1 Swinter's Product Master

PRODUCTS	COGS	MARGIN	SELLING PRICE	SIZE
Goocy Dark Chocolate	Rp6,368	Rp67,632	Rp74,000	360ml
Luscious Sour Berries	Rp7,055	Rp66,555	Rp74,000	
Exotic Mango-Pineapple	Rp7,127	Rp66,484	Rp74,000	
Tropical Guava Starfruit	Rp6,694	Rp66,916	Rp74,000	
Sweet Classic Klepon	Rp7,790	Rp66,398	Rp74,000	
Fierce Kiwi Dragonfruit	Rp8,113	Rp65,497	Rp74,000	
Sophisticated Earl Gray	Rp8,168	Rp65,442	Rp74,000	
Goocy Dark Chocolate	Rp1,853	Rp20,147	Rp22,000	55ml
Luscious Sour Berries	Rp1,958	Rp19,983	Rp22,000	
Exotic Mango-Pineapple	Rp1,969	Rp19,972	Rp22,000	
Tropical Guava Starfruit	Rp1,903	Rp20,038	Rp22,000	
Sweet Classic Klepon	Rp2,070	Rp19,959	Rp22,000	
Fierce Kiwi Dragonfruit	Rp2,120	Rp19,821	Rp22,000	
Sophisticated Earl Gray	Rp2,128	Rp19,813	Rp22,000	

4.5.2 Income Projection

4.5.2.1 Online Market Income Projection

Table 4.5.2.1 Online Market Income Projection

PRODUCTS	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL / Item
Goey Dark Chocolate															
Unit Sold	50	70	210	225	232	239	246	253	260	267	274	281	288	295	3,190
Total Revenue	3,700,000	5,180,000	15,540,000	16,650,000	17,168,000	17,686,000	18,204,000	18,722,000	19,240,000	19,758,000	20,276,000	20,794,000	21,312,000	21,830,000	236,060,000
Total COGS	318,400	445,760	1,337,280	1,432,800	1,477,376	1,521,952	1,566,528	1,611,104	1,655,680	1,700,256	1,744,832	1,789,408	1,833,984	1,878,560	20,313,920
Net Income	3,381,600	4,734,240	14,202,720	15,217,200	15,690,624	16,164,048	16,637,472	17,110,896	17,584,320	18,057,744	18,531,168	19,004,592	19,478,016	19,951,440	215,746,080
Luscious Sour Berries															
Unit Sold	40	60	187	197	204	211	218	225	232	239	246	253	260	267	2,839
Total Revenue	2,960,000	4,440,000	13,838,000	14,578,000	15,096,000	15,614,000	16,132,000	16,650,000	17,168,000	17,686,000	18,204,000	18,722,000	19,240,000	19,758,000	210,086,000
Total	282,200	423,300	1,319,000	1,389,000	1,439,000	1,488,000	1,537,000	1,587,300	1,636,700	1,686,100	1,735,500	1,784,900	1,834,300	1,883,600	20,029,100

COGS	0	0	285	835	220	605	990	75	60	45	30	15	00	85	45
Net Income	2,677,800	4,016,700	12,518,715	13,188,165	13,656,780	14,125,395	14,594,010	15,062,625	15,531,240	15,999,855	16,468,470	16,937,085	17,405,700	17,874,315	190,056,855
Exotic Mango-Pineapple															
Unit Sold	35	60	185	200	207	214	221	228	235	242	249	256	263	270	2,865
Total Revenue	2,590,000	4,440,000	13,690,000	14,800,000	15,318,000	15,836,000	16,354,000	16,872,000	17,390,000	17,908,000	18,426,000	18,944,000	19,462,000	19,980,000	212,010,000
Total COGS	249,445	427,620	1,318,495	1,425,400	1,475,289	1,525,178	1,575,067	1,624,956	1,674,845	1,724,734	1,774,623	1,824,512	1,874,401	1,924,290	20,418,855
Net Income	2,340,555	4,012,380	12,371,505	13,374,600	13,842,711	14,310,822	14,778,933	15,247,044	15,715,155	16,183,266	16,651,377	17,119,488	17,587,599	18,055,710	191,591,145
Tropical Guava Starfruit															
Unit Sold	15	35	60	68	75	82	89	96	103	110	117	124	131	138	1,243
Total Revenue	1,110,000	2,590,000	4,440,000	5,032,000	5,550,000	6,068,000	6,586,000	7,104,000	7,622,000	8,140,000	8,658,000	9,176,000	9,694,000	10,212,000	91,982,000
Total COGS	100,410	234,290	401,640	455,192	502,050	548,908	595,766	642,624	689,482	736,340	783,198	830,056	876,914	923,772	8,320,642
Net Income	1,009,590	2,355,710	4,038,360	4,576,808	5,047,950	5,519,092	5,990,234	6,461,376	6,932,518	7,403,660	7,874,802	8,345,944	8,817,086	9,288,228	83,661,358

	590	710	360	808	950	092	234	76	18	60	02	44	86	28	58
Sweet Classic Klepon															
Unit Sold	45	65	175	188	195	202	209	216	223	230	237	244	251	258	2,738
Total Revenue	3,330,000	4,810,000	12,950,000	13,912,000	14,430,000	14,948,000	15,466,000	15,984,000	16,502,000	17,020,000	17,538,000	18,056,000	18,574,000	19,092,000	202,612,000
Total COGS	350,550	506,350	1,363,250	1,464,520	1,519,050	1,573,580	1,628,110	1,682,640	1,737,170	1,791,700	1,846,230	1,900,760	1,955,290	2,009,820	21,329,020
Net Income	2,979,450	4,303,650	11,586,750	12,447,480	12,910,950	13,374,420	13,837,890	14,301,360	14,764,830	15,228,300	15,691,770	16,155,240	16,618,710	17,082,180	181,282,980
Sophisticated Earl Gray															
Unit Sold	55	70	195	211	218	225	232	239	246	253	260	267	274	281	3,026
Total Revenue	4,070,000	5,180,000	14,430,000	15,614,000	16,132,000	16,650,000	17,168,000	17,686,000	18,204,000	18,722,000	19,240,000	19,758,000	20,276,000	20,794,000	223,924,000
Total COGS	449,240	571,760	1,592,760	1,723,448	1,780,624	1,837,800	1,894,976	1,952,152	2,009,328	2,066,504	2,123,680	2,180,856	2,238,032	2,295,208	24,716,368
Net Income	3,620,760	4,608,240	12,837,240	13,890,552	14,351,376	14,812,200	15,273,024	15,733,848	16,194,672	16,655,496	17,116,320	17,577,144	18,037,968	18,498,792	199,207,632
Fierce Kiwi Dragonfruit															

Unit Sold	18	38	68	75	82	89	96	103	110	117	124	131	138	145	1,334
Total Revenue	1,332,000	2,812,000	5,032,000	5,550,000	6,068,000	6,586,000	7,104,000	7,622,000	8,140,000	8,658,000	9,176,000	9,694,000	10,212,000	10,730,000	98,716,000
Total COGS	146,034	308,294	551,684	608,475	665,266	722,057	778,848	835,639	892,430	949,221	1,006,012	1,062,803	1,119,594	1,176,385	10,822,742
Net Income	1,185,966	2,503,706	4,480,316	4,941,525	5,402,734	5,863,943	6,325,152	6,786,361	7,247,570	7,708,779	8,169,988	8,631,197	9,092,406	9,553,615	87,893,258
TOTAL UNIT SOLD/month	258	398	1,080	1,164	1,213	1,262	1,311	1,360	1,409	1,458	1,507	1,556	1,605	1,654	16,579
TOTAL REVENUE /month	19,092,000	29,452,000	79,920,000	86,136,000	89,762,000	93,388,000	97,014,000	100,640,000	104,266,000	107,892,000	111,518,000	115,144,000	118,770,000	122,396,000	1,226,846,000
TOTAL COGS/month	1,896,279	2,917,374	7,884,394	8,499,670	8,858,875	9,218,080	9,577,285	9,936,490	10,295,695	10,654,900	11,014,105	11,373,310	11,732,515	12,091,720	121,137,039
TOTAL	17,195	26,534	72,035	77,636	80,903	84,169	87,436	90,703	93,970	97,237	100,50	103,77	107,03	110,30	1,105,70

NET INCOME /month	,721	,626	,606	,330	,125	,920	,715	510	305	100	3,895	0,690	7,485	4,280	8,961
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4.5.2.2 Supermarket Income Projection

Table 4.5.2.2 Supermarket Income Projection

PRODUCTS	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL / Item
Goey Dark Chocolate															
Unit Sold			700	733	766	799	832	865	898	931	964	997	1,030	1,063	10,578
Total Revenue			51,800,000	51,800,007	51,800,014	51,800,021	51,800,028	51,800,035	51,800,042	51,800,049	51,800,056	51,800,063	51,800,070	51,800,077	621,600,462
Total COGS			4,457,600	4,667,744	4,877,888	5,088,032	5,298,176	5,508,320	5,718,464	5,928,608	6,138,752	6,348,896	6,559,040	6,769,184	67,360,704
Net Income			47,342,400	47,132,263	46,922,126	46,711,989	46,501,852	46,291,715	46,081,578	45,871,441	45,661,304	45,451,167	45,241,030	45,030,893	554,239,758
Luscious Sour Berries															
Unit Sold			590	623	656	689	722	755	788	821	854	887	920	953	9,258
Total Revenue			43,660,000	46,102,000	48,544,000	50,986,000	53,428,000	55,870,000	58,312,000	60,754,000	63,196,000	65,638,000	68,080,000	70,522,000	685,092,000
Total COGS			4,162,450	4,395,265	4,628,080	4,860,895	5,093,710	5,326,525	5,559,340	5,792,155	6,024,970	6,257,785	6,490,600	6,723,415	65,315,190

Net Income		39,497,550	41,706,735	43,915,920	46,125,105	48,334,290	50,543,475	52,752,660	54,961,845	57,171,030	59,380,215	61,589,400	63,798,585	619,776,810
Exotic Mango-Pineapple														
Unit Sold		510	543	576	609	642	675	708	741	774	807	840	873	8,298
Total Revenue		37,740,000	40,182,000	42,624,000	45,066,000	47,508,000	49,950,000	52,392,000	54,834,000	57,276,000	59,718,000	62,160,000	64,602,000	614,052,000
Total COGS		3,634,770	3,869,961	4,105,152	4,340,343	4,575,534	4,810,725	5,045,916	5,281,107	5,516,298	5,751,489	5,986,680	6,221,871	59,139,846
Net Income		34,105,230	36,312,039	38,518,848	40,725,657	42,932,466	45,139,275	47,346,084	49,552,893	51,759,702	53,966,511	56,173,320	58,380,129	554,912,154
Tropical Guava Starfruit														
Unit Sold		410	443	476	509	542	575	608	641	674	707	740	773	7,098
Total Revenue		30,340,000	32,782,000	35,224,000	37,666,000	40,108,000	42,550,000	44,992,000	47,434,000	49,876,000	52,318,000	54,760,000	57,202,000	525,252,000
Total COGS		2,744,540	2,965,442	3,186,344	3,407,246	3,628,148	3,849,050	4,069,952	4,290,854	4,511,756	4,732,658	4,953,560	5,174,462	47,514,012
Net Income		27,595,460	29,816,558	32,037,656	34,258,754	36,479,852	38,700,950	40,922,048	43,143,146	45,364,244	47,585,342	49,806,440	52,027,538	477,737,988

Sweet Classic Klepon															
Unit Sold			530	563	596	629	662	695	728	761	794	827	860	893	8,538
Total Revenue			39,220,000	41,662,000	44,104,000	46,546,000	48,988,000	51,430,000	53,872,000	56,314,000	58,756,000	61,198,000	63,640,000	66,082,000	631,812,000
Total COGS			3,739,150	3,971,965	4,204,780	4,437,595	4,670,410	4,903,225	5,136,040	5,368,855	5,601,670	5,834,485	6,067,300	6,300,115	60,235,590
Net Income			35,480,850	37,690,035	39,899,220	42,108,405	44,317,590	46,526,775	48,735,960	50,945,145	53,154,330	55,363,515	57,572,700	59,781,885	571,576,410
Sophisticated Earl Gray															
Unit Sold			560	593	626	659	692	725	758	791	824	857	890	923	8,898
Total Revenue			41,440,000	43,882,000	46,324,000	48,766,000	51,208,000	53,650,000	56,092,000	58,534,000	60,976,000	63,418,000	65,860,000	68,302,000	658,452,000
Total COGS			3,991,120	4,226,311	4,461,502	4,696,693	4,931,884	5,167,075	5,402,266	5,637,457	5,872,648	6,107,839	6,343,030	6,578,221	63,416,046
Net Income			37,448,880	39,655,689	41,862,498	44,069,307	46,276,116	48,482,925	50,689,734	52,896,543	55,103,352	57,310,161	59,516,970	61,723,779	595,035,954
Fierce Kiwi Dragonfruit															
Unit Sold			420	450	483	516	549	582	615	648	681	714	747	780	7,185

Total Revenue		31,080,000	33,300,000	35,742,000	38,184,000	40,626,000	43,068,000	45,510,000	47,952,000	50,394,000	52,836,000	55,278,000	57,720,000	531,690,000
Total COGS		3,407,460	3,650,850	3,918,579	4,186,308	4,454,037	4,721,766	4,989,495	5,257,224	5,524,953	5,792,682	6,060,411	6,328,140	58,291,905
Net Income		27,672,540	29,649,150	31,823,421	33,997,692	36,171,963	38,346,234	40,520,505	42,694,776	44,869,047	47,043,318	49,217,589	51,391,860	473,398,095
TOTAL UNIT SOLD /month		3,720	3,948	4,179	4,410	4,641	4,872	5,103	5,334	5,565	5,796	6,027	6,258	59,853
TOTAL REVENUE /month		275,280,000	289,710,007	304,362,014	319,014,021	333,666,028	348,318,035	362,970,042	377,622,049	392,274,056	406,926,063	421,578,070	436,230,077	1,870,350,105
TOTAL COGS/month		26,137,090	27,747,538	29,382,325	31,017,112	32,651,899	34,286,686	35,921,473	37,556,260	39,191,047	40,825,834	42,460,621	44,095,408	421,273,293
TOTAL		249,142	261,962	274,979	287,996	301,014	314,031	327,048	340,065	353,083	366,100	379,117	392,134	3,846,67

NET INCOME /month			,910	,469	,689	,909	,129	,349	,569	,789	,009	,229	,449	,669	7,169
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4.5.2.3 Bazaar Income Projection

Table 4.5.2.3.1 Bazaar Income Projection (PINT)

PRODUCTS	NO V	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL / Item
Goey Dark Chocolate PINT															
Unit Sold			75	82	89	96	103	110	117	124	131	138	145	152	1,362
Total Revenue			5,550,00	6,068,00	6,586,00	7,104,00	7,622,00	8,140,00	8,658,00	9,176,00	9,694,00	10,212,00	10,730,00	11,248,00	100,788,000
Total COGS			477,600	522,176	566,752	611,328	655,904	700,480	745,056	789,632	834,208	878,784	923,360	967,936	8,673,216
Net Income			5,072,400	5,545,824	6,019,248	6,492,672	6,966,096	7,439,520	7,912,944	8,386,368	8,859,792	9,333,216	9,806,640	10,280,064	92,114,784
Luscious Sour Berries PINT															
Unit Sold			64	71	78	85	92	99	106	113	120	127	134	141	1,230
Total Revenue			4,736,00	5,254,00	5,772,00	6,290,00	6,808,00	7,326,00	7,844,00	8,362,00	8,880,00	9,398,00	9,916,00	10,434,00	91,020,00
Total COGS			451,520	500,905	550,290	599,675	649,060	698,445	747,830	797,215	846,600	895,985	945,370	994,755	8,677,650

Net Income		4,284,480	4,753,095	5,221,710	5,690,325	6,158,940	6,627,555	7,096,170	7,564,785	8,033,400	8,502,015	8,970,630	9,439,245	82,342,350
Exotic Mango-Pineapple PINT														
Unit Sold		56	63	70	77	84	91	98	105	112	119	126	133	1,134
Total Revenue		4,144,000	4,662,000	5,180,000	5,698,000	6,216,000	6,734,000	7,252,000	7,770,000	8,288,000	8,806,000	9,324,000	9,842,000	83,916,000
Total COGS		399,112	449,001	498,890	548,779	598,668	648,557	698,446	748,335	798,224	848,113	898,002	947,891	8,082,018
Net Income		3,744,888	4,212,999	4,681,110	5,149,221	5,617,332	6,085,443	6,553,554	7,021,665	7,489,776	7,957,887	8,425,998	8,894,109	75,833,982
Tropical Guava Starfruit PINT														
Unit Sold		38	45	52	59	66	73	80	87	94	101	108	115	918
Total Revenue		2,812,000	3,330,000	3,848,000	4,366,000	4,884,000	5,402,000	5,920,000	6,438,000	6,956,000	7,474,000	7,992,000	8,510,000	67,932,000
Total COGS		254,372	301,230	348,088	394,946	441,804	488,662	535,520	582,378	629,236	676,094	722,952	769,810	6,145,092
Net Income		2,557,628	3,028,770	3,499,912	3,971,054	4,442,196	4,913,338	5,384,480	5,855,622	6,326,764	6,797,906	7,269,048	7,740,190	61,786,908

Sweet Classic Klepon PINT														
Unit Sold		48	55	62	69	76	83	90	97	104	111	118	125	1,038
Total Revenue		3,552,000	4,070,000	4,588,000	5,106,000	5,624,000	6,142,000	6,660,000	7,178,000	7,696,000	8,214,000	8,732,000	9,250,000	76,812,000
Total COGS		338,640	388,025	437,410	486,795	536,180	585,565	634,950	684,335	733,720	783,105	832,490	881,875	7,323,090
Net Income		3,213,360	3,681,975	4,150,590	4,619,205	5,087,820	5,556,435	6,025,050	6,493,665	6,962,280	7,430,895	7,899,510	8,368,125	69,488,910
Sophisticated Earl Gray PINT														
Unit Sold		53	60	67	74	81	88	95	102	109	116	123	130	1,098
Total Revenue		3,922,000	4,440,000	4,958,000	5,476,000	5,994,000	6,512,000	7,030,000	7,548,000	8,066,000	8,584,000	9,102,000	9,620,000	81,252,000
Total COGS		377,731	427,620	477,509	527,398	577,287	627,176	677,065	726,954	776,843	826,732	876,621	926,510	7,825,446
Net Income		3,544,269	4,012,380	4,480,491	4,948,602	5,416,713	5,884,824	6,352,935	6,821,046	7,289,157	7,757,268	8,225,379	8,693,490	73,426,554
Fierce Kiwi Dragonfruit PINT														

Unit Sold			34	41	48	55	62	69	76	83	90	97	104	111	870
Total Revenue			2,516,00	3,034,00	3,552,00	4,070,00	4,588,00	5,106,00	5,624,00	6,142,00	6,660,00	7,178,00	7,696,00	8,214,00	64,380,00
Total COGS			275,842	332,633	389,424	446,215	503,006	559,797	616,588	673,379	730,170	786,961	843,752	900,543	7,058,310
Net Income			2,240,158	2,701,367	3,162,576	3,623,785	4,084,994	4,546,203	5,007,412	5,468,621	5,929,830	6,391,039	6,852,248	7,313,457	57,321,690

Table 4.5.2.3.2 Bazaar Income Projection (Scoop)

PRODUCTS	NO V	DE C	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL / Item
Goey Dark Chocolate SCOOP															
Unit Sold			150	157	164	171	178	185	192	199	206	213	220	227	2,262
Total Revenue			3,300,00	3,454,00	3,608,00	3,762,00	3,916,00	4,070,00	4,224,00	4,378,00	4,532,00	4,686,00	4,840,00	4,994,00	49,764,00
Total COGS			277,950	290,921	303,892	316,863	329,834	342,805	355,776	368,747	381,718	394,689	407,660	420,631	4,191,486
Net Income			3,022,050	3,163,079	3,304,108	3,445,137	3,586,166	3,727,195	3,868,224	4,009,253	4,150,282	4,291,311	4,432,339	4,573,369	45,572,514

			50	79	08	37	66	95	24	53	82	11	40	69	14	
Luscious Sour Berries SCOOP																
Unit Sold			120	127	134	141	148	155	162	169	176	183	190	197	1,902	
Total Revenue			2,640,00	2,794,00	2,948,00	3,102,00	3,256,00	3,410,00	3,564,00	3,718,00	3,872,00	4,026,00	4,180,00	4,334,00	41,844,00	
Total COGS			234,960	248,666	262,372	276,078	289,784	303,490	317,196	330,902	344,608	358,314	372,020	385,726	3,724,116	
Net Income			2,405,040	2,545,334	2,685,628	2,825,922	2,966,216	3,106,510	3,246,804	3,387,098	3,527,392	3,667,686	3,807,980	3,948,274	38,119,884	
Exotic Mango-Pineapple SCOOP																
Unit Sold			90	97	104	111	118	125	132	139	146	153	160	167	1,542	
Total Revenue			6,660,00	7,178,00	7,696,00	8,214,00	8,732,00	9,250,00	9,768,00	10,286,000	10,804,000	11,322,000	11,840,000	12,358,000	114,108,000	
Total COGS			177,210	190,993	204,776	218,559	232,342	246,125	259,908	273,691	287,474	301,257	315,040	328,823	3,036,198	
Net Income			6,482,790	6,987,007	7,491,224	7,995,441	8,499,658	9,003,875	9,508,092	10,012,309	10,516,526	11,020,743	11,524,960	12,029,177	111,071,802	
Tropical Guava Starfruit SCOOP																

Unit Sold			60	67	74	81	88	95	102	109	116	123	130	137	1,182
Total Revenue			4,440,000	4,958,000	5,476,000	5,994,000	6,512,000	7,030,000	7,548,000	8,066,000	8,584,000	9,102,000	9,620,000	10,138,000	87,468,000
Total COGS			114,180	127,501	140,822	154,143	167,464	180,785	194,106	207,427	220,748	234,069	247,390	260,711	2,249,346
Net Income			4,325,820	4,830,499	5,335,178	5,839,857	6,344,536	6,849,215	7,353,894	7,858,573	8,363,252	8,867,931	9,372,610	9,877,289	85,218,654
Sweet Classic Klepon SCOOP															
Unit Sold			75	82	89	96	103	110	117	124	131	138	145	152	1,362
Total Revenue			5,550,000	6,068,000	6,586,000	7,104,000	7,622,000	8,140,000	8,658,000	9,176,000	9,694,000	10,212,000	10,730,000	11,248,000	100,788,000
Total COGS			155,250	169,740	184,230	198,720	213,210	227,700	242,190	256,680	271,170	285,660	300,150	314,640	2,819,340
Net Income			5,394,750	5,898,260	6,401,770	6,905,280	7,408,790	7,912,300	8,415,810	8,919,320	9,422,830	9,926,340	10,429,850	10,933,360	97,968,660
Sophisticated Earl Gray SCOOP															
Unit Sold			84	91	98	105	112	119	126	133	140	147	154	161	1,470
Total			6,216,000	6,734,000	7,252,000	7,770,000	8,288,000	8,806,000	9,324,000	9,842,000	10,360,000	10,878,000	11,396,000	11,914,000	108,780,000

Revenue			00	00	00	00	00	00	00	00	000	000	000	000	000	
Total COGS			178,75	193,64	208,54	223,44	238,33	253,23	268,12		283,024	297,920	312,816	327,712	342,608	3,128,160
Net Income			6,037,2	6,540,3	7,043,4	7,546,5	8,049,6	8,552,7	9,055,8	9,558,9	10,062,	10,565,	11,068,	11,571,	105,651,	
			48	52	56	60	64	68	72	76	080	184	288	392	840	
Fierce Kiwi Dragonfruit SCOOP																
Unit Sold			55	62	69	76	83	90	97	104	111	118	125	132	1,122	
Total Revenue			4,070,0	4,588,0	5,106,0	5,624,0	6,142,0	6,660,0	7,178,0	7,696,0	8,214,0	8,732,0	9,250,0	9,768,0	83,028,0	
			00	00	00	00	00	00	00	00	00	00	00	00	00	
Total COGS			116,60	131,44	146,28	161,12	175,96	190,80	205,64		220,480	235,320	250,160	265,000	279,840	2,378,640
			0	0	0	0	0	0	0							
Net Income			3,953,4	4,456,5	4,959,7	5,462,8	5,966,0	6,469,2	6,972,3	7,475,5	7,978,6	8,481,8	8,985,0	9,488,1	80,649,3	
			00	60	20	80	40	00	60	20	80	40	00	60	60	
TOTAL UNIT SOLD/ month			915	999	1,083	1,167	1,251	1,335	1,419	1,503	1,587	1,671	1,755	1,839	16,524	
TOTAL			60,108,	66,632,	73,156,	79,680,	86,204,	92,728,	99,252,	105,776	112,300	118,824	125,348	131,872	458,508,	

REVENUE/ month			000	000	000	000	000	000	000	,000	,000	,000	,000	,000	000
TOTAL COGS/ month			3,829,7 19	4,274,4 99	4,719,2 79	5,164,0 59	5,608,8 39	6,053,6 19	6,498,3 99	6,943,1 79	7,387,9 59	7,832,7 39	8,277,5 19	8,722,2 99	75,312,1 08
TOTAL NET INCOME /month			56,278, 281	62,357, 501	68,436, 721	74,515, 941	80,595, 161	86,674, 381	92,753, 601	98,832, 821	104,912, ,041	110,991, ,261	117,070, ,481	123,149, ,701	1,076,56 7,892



Table 4.5.2.3.3 Income Projection Conclusion

ALL	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL / Item
TOTAL UNIT SOLD	258	398	5,715	6,111	6,475	6,839	7,203	7,567	7,931	8,295	8,659	9,023	9,387	9,751	93,612
TOTAL REVENUE	19,092,000	29,452,000	415,308,000	442,478,007	467,280,014	492,082,021	516,884,028	541,686,035	566,488,042	591,290,049	616,092,056	640,894,063	665,696,070	690,498,077	6,695,220,462
TOTAL COGS	1,896,279	2,917,374	37,851,203	40,521,707	42,960,479	45,399,251	47,838,023	50,276,795	52,715,567	55,154,339	57,593,111	60,031,883	62,470,655	64,909,427	622,536,093
TOTAL NET INCOME	17,195,721	26,534,626	377,456,797	401,956,300	424,319,535	446,682,770	469,046,005	491,409,240	513,772,475	536,135,710	558,498,945	580,862,180	603,225,415	625,588,650	6,072,684,369

4.5.3 Operational Expenditure

Table 4.5.3 OPEX

EXPENSE POSTS	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Water	2,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	72,000,000
Electricity	1,976,531	5,644,108	5,644,108	5,644,108	5,644,108	5,644,108	5,644,108	5,644,108	5,644,108	5,644,108	5,644,108	5,644,108	5,644,108	5,644,108	5,644,108	67,729,296
Transportation				600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	7,200,000
Employee's Salaries	15,900,000	59,200,000	59,200,000	114,620,480	114,620,480	114,620,480	114,620,480	114,620,480	114,620,480	114,620,480	114,620,480	114,620,480	114,620,480	114,620,480	114,620,480	1,375,445,760
Employee's Health Insurance	636,000	2,372,000	2,372,000	4,792,000	4,792,000	4,792,000	4,792,000	4,792,000	4,792,000	4,792,000	4,792,000	4,792,000	4,792,000	4,792,000	4,792,000	57,504,000
Employee's Working	38,160	142,320	142,320	287,520	287,520	287,520	287,520	287,520	287,520	287,520	287,520	287,520	287,520	287,520	287,520	3,450,240

Accident Protection																	
Holiday Allowance						39,833,333											
Total Operating Expense	20,550,691	73,358,428	73,358,428	131,944,108	131,944,108	171,777,441	131,944,108	131,944,108	131,944,108	131,944,108	131,944,108	131,944,108	131,944,108	131,944,108	131,944,108	131,944,108	1,583,329,296
MARKETING EXPENSE																	
- Product photoshoot	650,000					650,000			650,000					650,000			1,950,000
- Advertise		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	12,000,000

ment Shopee																	
- Advertise ment Tokopedi a		1,000, 000	1,000, 000	1,000,0 00	1,000, 000	1,000, 000	1,000, 000	1,000, 000	1,000, 000	1,000, 000	1,000, 000	1,000, 000	1,000, 000	1,000, 000	1,000, 000	1,000, 000	12,000, 000
- Advertise ment Youtube			1,500, 000	1,500,0 00	1,500, 000	2,000, 000	2,000, 000	2,000, 000	2,000, 000	2,000, 000	1,500, 000	1,500, 000	1,500, 000	2,000, 000	2,000, 000	21,500, 000	
- Advertise ment Tiktok			1,500, 000	2,000,0 00	1,500, 000	1,500, 000	2,000, 000	2,000, 000	2,000, 000	2,000, 000	1,500, 000	1,500, 000	1,500, 000	2,000, 000	2,000, 000	21,500, 000	
- Advertise ment IG			1,500, 000	2,000,0 00	1,500, 000	1,500, 000	2,000, 000	2,000, 000	2,000, 000	2,000, 000	1,500, 000	1,500, 000	1,500, 000	2,000, 000	2,000, 000	21,500, 000	

- Google Adsense				2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	24,000,000
- Influencer Endorsement				7,700,000	2,200,000	2,200,000	7,700,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	7,700,000	2,200,000	42,900,000
- Email Blast				165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	1,980,000
- Commercial Video	1,500,000			-	1,500,000	-	-	-	-	-	-	-	-	1,500,000	-	3,000,000
Bazaar marketing expenses																
- Bazaar SPG				800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	9,600,000
- Booth Rental / Bazaar				10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	120,000,000

supermarket marketing expenses																	
- Supermar ket Booth				5,000,0 00			-	5,000, 000		-	5,000, 000		5,000, 000		5,000, 000	5,000, 000	30,000, 000
Promotio n gift				460,000				460,00 0			460,00 0		460,00 0		460,00 0	460,00 0	2,760,0 00
Sampling				400,000				400,00 0			400,00 0		400,00 0		400,00 0	400,00 0	2,400,0 00
Booth Event SPG				1,600,0 00				1,600, 000			1,600, 000		1,600, 000		1,600, 000	1,600, 000	9,600,0 00
Total Marketin g Expense	650,0 00	3,500, 000	6,500, 000	35,625, 000	21,665, 000	24,315, 000	36,125, 000	23,165, 000	23,815, 000	30,625, 000	21,665, 000	29,125, 000	21,665, 000	38,275, 000	30,625, 000	336,690, 000	
supermarket display																	
Listing fee				210,000 ,000													210,000 ,000
Shelfing				700,000				700,00			700,00			700,00			2,800,0

fee				,000			0,000			0,000			0,000			00,000
Total Supermarket Display				910,000	-	-	700,00	-	-	700,00	-	-	700,00	-	-	3,010,0
				,000			0,000			0,000			0,000			00,000
TOTAL COST/EXPENSE	21,20	76,85	79,85	1,077,5	153,60	196,09	868,06	155,10	155,75	862,56	153,60	161,06	853,60	170,21	162,56	4,930,0
	0,691	8,428	8,428	69,108	9,108	2,441	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	9,108	19,296



4.5.4 Salary Detail

Table 4.5.4 Employee salaries

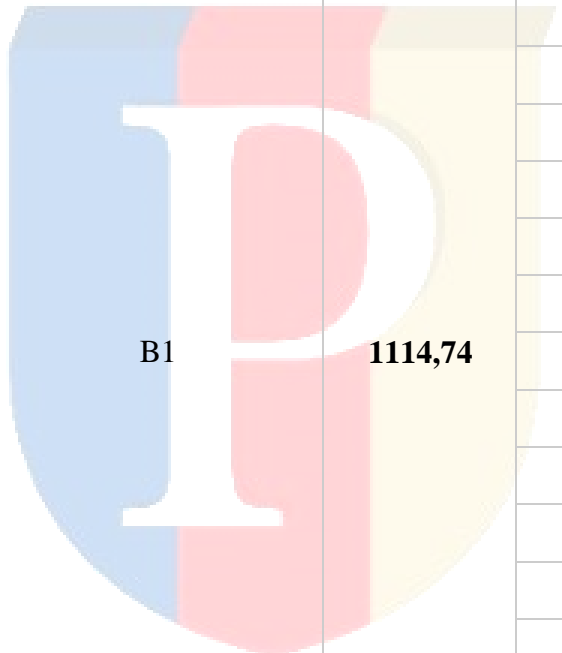
POSITION	STAFF NEEDED	HEALTH INSURANCE	WORKING ACCIDENT PROTECTION	SALARY/PERSON	TOTAL SALARY/PERSON	TOTAL HEALTH INSURANCE	TOTAL WORKING ACCIDENT PROTECTION	TOTAL SALARY	HOLIDAY ALLOWANCE/PERSON*	TOTAL HOLIDAY ALLOWANCE
Finance Department										
Finance and accountant staff	1	180,000	10,800	4,309,200	4,500,000	180,000	10,800	4,500,000	1,875,000	1,875,000
Sales & Marketing Department										
Sales & Marketing Manager	1	228,000	13,680	5,458,320	5,700,000	228,000	13,680	5,700,000	2,375,000	2,375,000
Media promotion and Social media specialist	1	180,000	10,800	4,309,200	4,500,000	180,000	10,800	4,500,000	1,125,000	1,125,000

Trade marketing and Merchandise Display	1	180,000	10,800	4,309,200	4,500,000	180,000	10,800	4,500,000	1,125,000	1,125,000
Research & Development Department										
R&D Manager	1	228,000	13,680	5,458,320	5,700,000	228,000	13,680	5,600,000	2,375,000	2,375,000
Product and Packaging research	1	180,000	10,800	4,309,200	4,500,000	180,000	10,800	4,500,000	1,125,000	1,125,000
Human Resource Department										
HR Manager	1	228,000	13,680	5,458,320	5,700,000	228,000	13,680	5,700,000	2,375,000	2,375,000
Recruiting & Training staff	1	180,000	10,800	4,309,200	4,500,000	180,000	10,800	4,500,000	1,125,000	1,125,000
Team leader	1	180,000	10,800	4,309,200	4,500,000	180,000	10,800	4,500,000	1,125,000	1,125,000
Sales Agent	5	168,000	10,080	4,021,920	4,200,000	840,000	50,400	21,000,000	1,050,000	5,250,000
Production Department										

Production manager	1	228,000	13,680	5,458,320	5,700,000	228,000	13,680	5,700,000	2,375,000	2,375,000
Production staff	6	180,000	10,800	4,309,200	4,500,000	1,080,000	64,800	27,000,000	1,125,000	3,375,000
									1,875,000	5,625,000
Maintenance Engineer	1	180,000	10,800	4,309,200	4,500,000	180,000	10,800	4,500,000	1,875,000	1,875,000
General Affair Department										
Office Boy/girl	2	140,000	8,400	3,351,600	3,500,000	280,000	16,800	7,000,000	1,458,333	2,916,667
security	2	140,000	8,400	3,351,600	3,500,000	280,000	16,800	7,000,000	1,458,333	2,916,667
driver	1	140,000	8,400	3,351,600	3,500,000	140,000	8,400	3,500,000	875,000	875,000
TOTAL	27					4,792,000	287,520	119,700,000	26,716,667	39,833,333

4.5.5 Gas and Electricity

Table 4.5.5 Gas and Electricity list

EQUIPMENTS	QTY	WATT/UNIT	ELECTRICITY TYPE	PRICE/KwH	PRICE/UNIT	TOTAL/MONTH	
Chest Freezer	5	380			304,993	1,524,965	
Upright Chiller	1	450		361,176	361,176		
Sterilizer Cabinet	1	67		15,684	15,684		
Milk Machine	2	1100		147,146	294,292		
Small Fridge	1	82		65,814	65,814		
induction stove	2	800		107,015	214,030		
Ice Cream Machine	4	1400		327,734	1,310,936		
Hand Blender	4	350		B1	1114,74	23,410	93,640
LED Lights (30 Watt)	5	30		10,033	50,165		
LED Lights (12 Watt)	8	12		4,013	32,104		
LED Lights (50 Watt)	5	50		83,605	418,025		
Laptop or Computer	8	150		20,065	160,520		
Floor Polisher Machine	1	1100		147,146	147,146		
Microwave	1	900		60,196	60,196		
Air Conditioning	5	765		179,083	895,415		
TOTAL						5,644,108	

4.5.6 Capital Expenditure

Table 4.5.6 CAPEX

ITEM	Unit	Price/unit	Unit Needed	TOTAL
Building	1	95,000,000	1	95,000,000
Electric Power Upgrade	1	2,131,800	1	2,131,800
New Electric Installation	1	5,500,500	1	5,500,500
Chest Freezer	1	10,000,000	4	40,000,000
Upright Chiller	1	13,500,000	2	27,000,000
Ice Cream Machine	1	12,500,000	4	50,000,000
Sterilizer Cabinet	1	7,150,000	1	7,150,000
Soy Milk Machine	1	17,000,000	2	34,000,000
Heavy Dutty Hand Blender	1	2,550,000	4	10,200,000
Refrigerated car	1	115,000,000	1	115,000,000
Lamp 12 watt	1	30,000	5	150,000
Lamp 30 watt	1	79,000	8	632,000
Lamp 50 watt	1	120,000	5	600,000
Stainless cabinet 5 rack	1	500,000	5	2,500,000
Garbage Bin 240L	1	670,000	2	1,340,000

Small Garbage Bin	1	48,000	4	192,000
Induction Stove	1	1,600,000	2	3,200,000
Small Refrigerator	1	1,300,000	1	1,300,000
Air Conditioning (AC)	1	3,100,000	5	15,500,000
Microwave	1	1,240,000	1	1,240,000
Stainless table	1	2,100,000	10	21,000,000
Floor Polisher Machine	1	5,100,000	1	5,100,000
Cooking Tools	1	10,125,100	1	10,125,100
Bazaar				
Ice Cream Cart	1	60,363,000	1	60,363,000
LED Display 42 inch	1	2,100,000	1	2,100,000
Small Garbage Bin	1	48,000	1	48,000
Food Pan Stainless 1/4	1	65,000	2	130,000
Food Pan Stainless 1/9	1	55,000	1	55,000
Ice Cream Scoop	1	28,000	1	28,000
Uniform (custom apron)	1	56,600	1	56,600
Latex hand gloves (20pcs)	1	27,000	1	27,000
Container box 130L	1	175,000	1	175,000

Cashier Machine	1	5,000,000	1	5,000,000
Supermarket Event				
Event desk	1	429,000	1	429,000
Small Chopping Board	1	15,000	1	15,000
Bread Knife	1	30,000	1	30,000
Ice Cream Scoop	1	17,000	1	17,000
Uniform (custom apron)	1	56,600	1	56,600
Container box 130L	1	175,000	1	175,000
Latex hand gloves (20pcs)	1	27,000	1	27,000
TOTAL CAPEX INVESTMENT				517,593,600

WORKING CAPITAL PROJECTION 1,896,279

TOTAL INVESTMENT NEEDED 540,690,570

4.5.7 Cooking Tools Detail

Table 4.5.7 Cooking Tools List

ITEM	Unit	Price/unit	Unit Needed	TOTAL
Cutting Board	1	90,000	10	900,000
Rubber Spatula	1	327,000	4	1,308,000
Measuring Jug	1	15,000	6	90,000
Portable Digital Scale	1	350,000	1	350,000
Heavy Duty Digital Scale	1	700,000	1	700,000
Strainer	1	62,000	6	372,000
Set Mixing Bowl	1	113,000	6	678,000
Big Container Box	1	345,000	4	1,380,000
Small Container Box	1	25,000	15	375,000
Food Storage (5 pcs)	1	489,000	3	1,467,000
Trolley	1	749,900	1	749,900
Chef Knife	1	109,900	8	879,200
Peeler	1	70,000	5	350,000
Cutting Board Rack	1	62,000	5	310,000
Cutleries Tray	1	72,000	3	216,000
TOTAL				10,125,100

4.5.8 Income Statement

Table 4.5.8 Swinter's Income Statement

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Sales / Revenue	-	19,092,000	29,452,000	415,308,000	442,478,000	467,280,000	492,082,000	516,884,000	541,686,000	566,488,000	591,290,000	616,092,000	640,894,000	665,696,000	690,498,000	6,695,220,462
COGS	-	1,896,279	2,917,374	37,851,203	40,521,707	42,960,479	45,399,251	47,838,023	50,276,795	52,715,567	55,154,339	57,593,111	60,031,883	62,470,655	64,909,427	622,536,093
Gross Profit	-	17,195,721	26,534,626	377,456,797	401,956,300	424,319,535	446,682,770	469,046,005	491,409,240	513,772,475	536,135,710	558,498,945	580,862,180	603,225,415	625,588,650	6,072,684,369
																-
Operating Expense	20,550,691	73,358,428	73,358,428	131,944,108	131,944,108	171,777,441	131,944,108	131,944,108	131,944,108	131,944,108	131,944,108	131,944,108	131,944,108	131,944,108	131,944,108	1,790,430,176
Marketi	650,00	3,500,	6,500,	35,625,	21,66	24,31	36,125,	23,16	23,81	30,625,	21,66	29,12	21,665,	38,27	30,62	347,34

ng Expense	0	000	000	000	5,000	5,000	000	5,000	5,000	000	5,000	5,000	000	5,000	5,000	0,000
Supermarket Display Expenses				910,000,000	-	-	700,000,000	-	-	700,000,000	-	-	700,000,000	-	-	3,010,000,000
Total Expense	21,200,691	76,858,428	79,858,428	1,077,569,108	153,609,108	196,092,441	868,069,108	155,109,108	155,759,108	862,569,108	153,609,108	161,069,108	853,609,108	170,219,108	162,569,108	5,147,770,176
NET INCOME (PROFIT/LOSS)	(21,200,691)	(59,662,707)	(53,323,802)	(700,112,311)	248,347,192	228,227,094	(421,386,338)	313,936,897	335,650,132	(348,796,633)	382,526,602	397,429,837	(272,746,928)	433,006,307	463,019,542	924,914,193

4.5.9 Cash Flow

Table 4.5.9 Swinter's Cash Flow

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Capital Investment	540,690,570														
Cash Increase	-	19,092,000	29,452,000	415,308,000	442,478,007	467,280,014	492,082,021	516,884,028	541,686,035	566,488,042	591,290,049	616,092,056	640,894,063	665,696,070	690,498,077
Cash Decrease	21,200,691	102,995,518	79,858,430	1,103,706,198	181,356,646	225,474,766	899,086,220	187,761,007	190,045,794	898,490,581	191,165,368	200,260,155	894,434,942	212,679,729	206,664,516
Closing Cash Balance	519,489,879	435,586,361	385,179,931	(303,218,267)	(42,096,906)	199,708,342	(207,295,857)	121,827,164	473,467,405	141,464,866	541,589,547	957,421,448	703,880,569	1,156,896,910	1,640,730,471

4.5.10 Return on Investment

Table 4.5.10 ROI

ROI =	924,914,193	-	540,690,570	
			540,690,570	x 100
=	71.06 %			

4.6 Risk Analysis and Exit Strategy

For Swinter, there are 3 main risks that could affect the business. First is the covid case. The pandemic is quite the setback for Swinter because it involves adjustment in day-to-day operation and routines. Customers prefer ordering online for their needs. Even after many months, as things slowly became normal, customers started to become increasingly conscious about their health and safety because it's the only preventative measure and no cure at this point in time. Our solution is to use an online platform and give our customer a weekly membership. Where we send them an ice cream every week in accordance with the package that they choose.

Our second danger is the capability of microbiological risks. Ice cream is a great medium for microbial boom because of high nutrient fee and long storage duration of ice-cream. but we are able to counter this with the procedure of pasteurization, freezing and hardening within the manufacturing line that can remove most of the microbiological risks. consistent with the Frozen Confections regulation under chapter 132, ice-cream needs to be heat-treated for the duration of the manufacturing technique. Within the dairy industry, pasteurization is the usual practice for heat-treated techniques inside the dairy industry. This lets in the destruction of virtually all pathogenic microorganisms in milk. Freezing temperature can also inhibit the growth of any ultimate micro organism, with proper storage there's no growth or lower in the number of bacteria present. However, if by hazard certainly one of our products has an incident that causes us a terrible recognition, we are able to do a few techniques including creating content material that would regain our client's belief back, monitoring and comparing, developing greater gives and lots of greater.

The third risk is the shortage of raw materials. Soybean is a product considered as an agricultural crop, along with all agricultural crops, soybeans are also strongly affected by pests, disease and weeds. If by chance there is an unexpected phenomenon that causes the shortage of soybean such as a plague of plant diseases, with no doubt the price will be raised for that raw material. Our solution is to raise our products prices and reduce production. We also considered making a new innovation for our ice cream by using other materials in replacement for the soybean. And if all else fails, we will consider closing our business.

