

# Tab 1

**DEVELOPMENT OF PUDDYTON'S MARKETING  
STRATEGY AS A HEALTHY BAKERY THROUGH  
COMMUNITY COLLABORATION, WORD OF MOUTH, AND  
SOCIAL MEDIA**

Final Project Business Design



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**INTERNATIONAL UNDERGRADUATE PROGRAM IN  
MANAGEMENT FACULTY OF BUSINESS AND ECONOMICS  
ISLAMIC UNIVERSITY OF INDONESIA**

**2026**



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SOCIAL MEDIA**

Final Project Business Design

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PROGRAM  
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ISLAMIC UNIVERSITY OF INDONESIA**

**2026**

## **PLAGIARISM FREE STATEMENT**

"I, the undersigned, hereby declare that the final project for business design with the title **'DEVELOPMENT OF PUDDYTON'S MARKETING STRATEGY AS A HEALTHY BAKERY THROUGH COMMUNITY COLLABORATION, WORD OF MOUTH, AND SOCIAL MEDIA'**.

is my own work and does not contain any elements of plagiarism. To the best of my knowledge, no other person's work or opinions that have been submitted for a degree at any university have been used in the preparation of this final assignment, except those referred to in writing and included in the reference list. If this statement is later proven to be untrue, I am willing to accept sanctions in accordance with applicable provisions and regulations.

Yogyakarta, 16 July 2026



A stylized handwritten signature in black ink.

Putri Hardi Utami

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**APPROVAL SHEET OF ADVISOR**

**DEVELOPMENT OF PUDDYTON'S MARKETING  
STRATEGY AS A HEALTHY BAKERY THROUGH  
COMMUNITY COLLABORATION, WORD OF MOUTH, AND  
SOCIAL MEDIA**

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# **YUDICIUM FINAL PROJECT EXAMINATION**

A FINAL PROJECT ENTITLED

**DEVELOPMENT OF PUDDYTON'S MARKETING STRATEGY AS A HEALTHY BAKERY  
THROUGH COMMUNITY COLLABORATION, WORD OF MOUTH, AND SOCIAL MEDIA**

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Acknowledged by

Dean of the Faculty of Business and Economics  
Universitas Islam Indonesia



Prof. Johan Arifin, S.E., M.Si., Ph.D.

## **ABSTRACT**

The increasing awareness of consumers toward food choices, ingredients, and lifestyle changes has created opportunities for bakery businesses to develop products with greater consideration of ingredient selection and consumer preferences. Puddyton is a bakery business that develops a health-conscious bakery concept through product differentiation, alternative ingredient utilization, and consumer-oriented marketing strategies. This final project aims to analyze Puddyton's business development, evaluate market acceptance, assess marketing implementation, and formulate strategic recommendations to support sustainable business growth.

The study applies a business design approach involving market validation activities, consumer surveys, product testing, financial analysis, SWOT analysis, and strategic evaluation. Puddyton's product differentiation is implemented through the use of alternative ingredients, including cassava flour, sorghum flour, pumpkin flour, and potato flour, as well as selected sweeteners such as palm sugar and stevia. These characteristics represent Puddyton's product formulation approach and positioning strategy rather than scientifically validated health benefits.

The implementation results indicate positive market acceptance toward the health-conscious bakery concept. Based on customer survey results, 70% of respondents showed interest in healthier bakery products, while 29% considered alternative ingredients as a unique product value. Community collaboration and

word of mouth also became important sources of brand awareness, with 75% of consumers discovering Puddyton products through recommendations from friends, family, or communities. In terms of financial performance, Puddyton generated total revenue of IDR 403,851,500 and profit of IDR 187,007,665 during the implementation period from February 2025 to June 2026.

Based on the analysis, Puddyton has potential to strengthen its position as a health-conscious bakery brand through relationship-based marketing, community collaboration, product innovation, and improved digital marketing management. However, further validation is required regarding long-term customer loyalty, digital marketing conversion effectiveness, and nutritional performance because laboratory nutritional testing has not been conducted.

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This final project was prepared as a form of business planning and development for Puddyton, a bakery business that offers processed bread and cake products through innovation in the use of more considered, healthier, and sustainable raw materials.

This final project aims to formulate strategies for developing a health-conscious bakery business that creates economic value while responding to the growing consumer interest in more conscious food choices. Through this project, I hope that Puddyton can continue to grow as an innovative, valuable, and competitive culinary business.

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# **CHAPTER I INTRODUCTION**

## **1.1 Background**

The culinary industry is a creative economy sector experiencing rapid growth in line with changes in people's lifestyles. This development is influenced not only by the basic human need for food but also by increasing public awareness of the quality of the food they consume. Today, food is no longer seen simply as fulfilling biological needs, but also as an integral part of lifestyle, comfort, self-identity, and efforts to maintain health. This situation encourages consumers to be more selective in choosing food products, including bakery products, by considering aspects of taste, raw materials, nutritional value, food safety, and the product's suitability for a healthier lifestyle.

In Indonesia, the culinary subsector plays a significant role in the national creative economy. According to data from the Ministry of Tourism and Creative Economy/Bekraf published by Komdigi, the culinary subsector is the largest contributor to the creative economy, contributing 41.69%, followed by the fashion subsector at 18.15% and the crafts subsector at 15.70% (Badan Ekonomi Kreatif Republik Indonesia, 2017).

This demonstrates the culinary industry's significant potential for continued development, including the bakery business, a processed food business closely aligned with everyday needs.

The development of the bakery business is also inseparable from consumer behavior, which is increasingly shifting toward practical, ready-to-eat, and readily

available foods. Bakery products such as bread, cakes, cookies, and desserts are popular choices for breakfast, snacks, and accompaniments to various activities. Based on data from the March 2024 National Socioeconomic Survey (Susenas) released by the Central Statistics Agency (BPS) and published by IndonesiaBaik, the average per capita expenditure of Indonesians on prepared food and beverages reached IDR 55,744 per week, the highest compared to other food commodities (Badan Pusat Statistik, 2024). This indicates a strong preference among Indonesians for prepared and processed foods and beverages.

However, the increasing consumption of processed food products also highlights the importance of greater consumer awareness regarding food composition and consumption patterns. The Ministry of Health emphasizes that excessive intake of sugar, salt, and fat may contribute to increased health risks, including non-communicable diseases (Kementerian Kesehatan Republik Indonesia, 2022). These issues provide broader context regarding the importance of more conscious food choices among consumers. However, the discussion of these health statistics in this report does not indicate that Puddyton products prevent, treat, or manage any medical condition. This report does not claim any medical or clinical benefits from Puddyton products, as nutritional validation through laboratory testing has not been conducted.

As health awareness increases, consumers are increasingly seeking food alternatives that are not only enjoyable in taste but also provide greater consideration regarding ingredient choices. In this report, the term

“health-conscious bakery” refers to bakery products that emphasize the use of more considered ingredient choices, such as incorporating alternative raw materials, reducing dependence on refined sugar, and avoiding certain unnecessary additives. However, this positioning represents a marketing and product development approach rather than a scientifically verified health benefit. Since Puddyton has not conducted laboratory nutritional testing, this report does not claim that Puddyton products provide specific nutritional advantages or health outcomes. Instead, Puddyton’s concept focuses on offering bakery alternatives that align with consumers’ increasing interest in more conscious food choices.

Beyond health aspects, sustainability is also increasingly becoming a concern in food product development. Using local raw materials such as cassava flour, sorghum flour, pumpkin flour, and potato starch can be an innovative way to support food diversification. Utilizing local ingredients in bakery products provides product differentiation and supports food diversification. These ingredient choices may create additional value for businesses by responding to consumers who are increasingly interested in transparency, ingredient awareness, and more sustainable consumption preferences. However, these choices should be viewed as part of product positioning rather than evidence of superior nutritional quality without further testing.

Changes in consumer behavior are also influenced by developments in digital technology. Although Puddyton does not sell its products through e-commerce, digital platforms still play a crucial role in introducing products,

building communication with customers, and expanding the reach of information. According to APJII data, the number of internet users in Indonesia in 2024 reached 221,563,479 out of a total population of 278,696,200, with an internet penetration rate of 79.5% (Asosiasi Penyelenggara Jasa Internet Indonesia, 2024).

This indicates that the internet has become a vital part of people's lives, including searching for product information, viewing reviews, interacting with brands, and placing orders through digital communication channels.

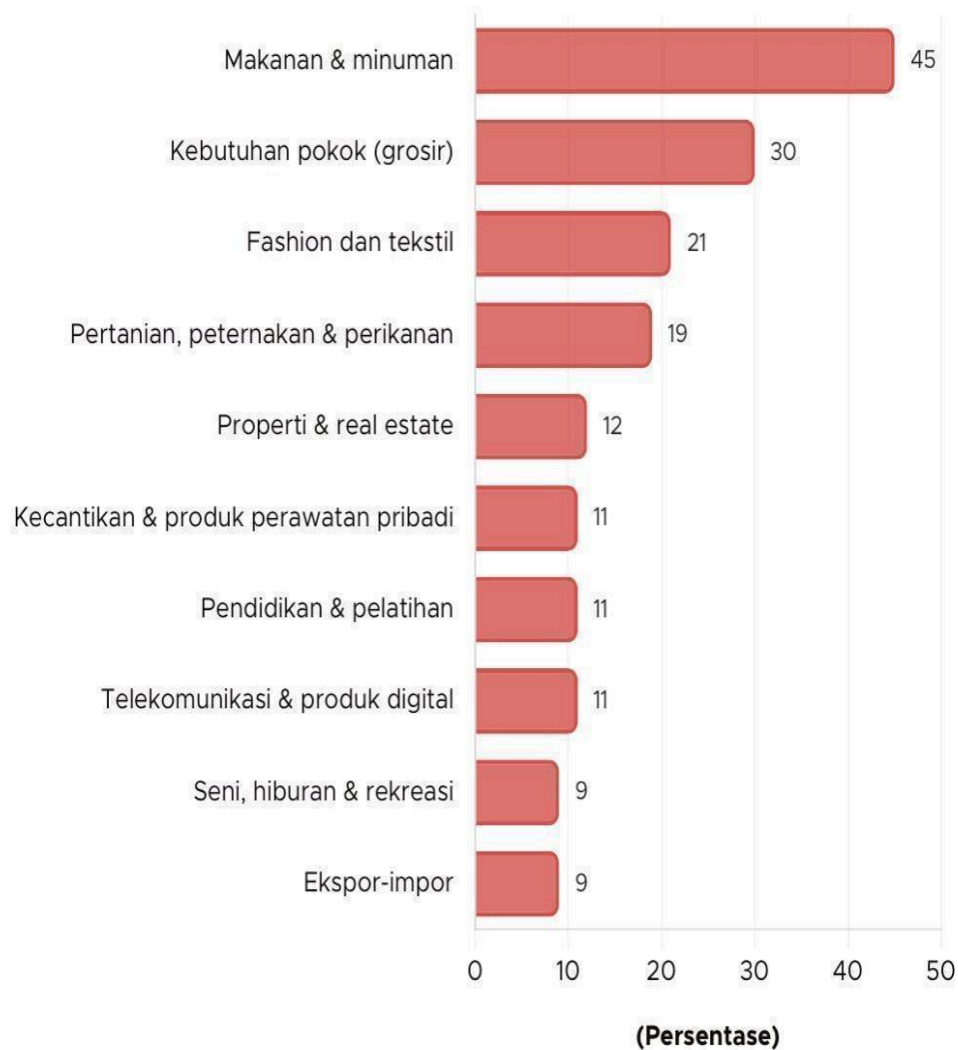
According to GoodStats data from a 2026 Jakpat survey, the food and beverage sector is the most popular business sector among aspiring entrepreneurs in Indonesia, at 45%. This figure is higher than the fashion and textile sector, which accounts for 21% (GoodStats, 2026).

GoodStats also explains that the high interest in the food and beverage sector is related to market size and the relative ease of starting a culinary business. This situation presents an opportunity for Puddyton, as a healthy bakery business, to strengthen its position in the culinary industry through products that are not only delicious and attractive, but also offer added value in terms of health, raw materials, and sustainability.



## Sektor Bisnis Paling Diminati Publik RI

(Tahun 2026)



**Figure 1.1 Business Sectors Most in Demand by the Indonesian Public in 2026**

Puddyton is a bakery business established in 2019 that initially focused on producing bakery products based on market opportunities and customer preferences. Throughout its business journey, Puddyton developed customer relationships through product quality, direct interactions, and purchasing

experiences. However, before the implementation period of this final project, Puddyton still faced challenges in strengthening product differentiation, developing a clearer brand identity, and responding to increasing consumer interest in ingredient awareness and lifestyle-oriented food choices.

During the implementation period from February 2025 to June 2026, Puddyton developed bakery innovations by utilizing alternative raw materials such as cassava flour, sorghum flour, pumpkin flour, and potato starch. Furthermore, Puddyton explored reducing the use of granulated sugar by replacing it with alternatives such as stevia and palm sugar. Puddyton also improved product formulation by avoiding certain additives, such as softeners, fragrances, bleaches, and artificial leavening agents. These innovations became the foundation for strengthening Puddyton's positioning as a health-conscious bakery brand that emphasizes more considered ingredient choices. The positioning is based on product development and marketing communication strategies rather than verified nutritional claims.

Puddyton's innovation aligns with changes in modern consumer behavior, where consumers are increasingly paying attention not only to taste and appearance but also to ingredient composition, transparency, and product value. In this context, Puddyton creates value through product innovation, consumer education regarding ingredients, and the development of bakery alternatives that are aligned with lifestyle-oriented consumption preferences.

In its marketing process, Puddyton doesn't focus on e-commerce; instead, it uses communities, word-of-mouth recommendations, Instagram, and WhatsApp as its primary communication channels. This approach aligns with the concept of relationship marketing, a marketing strategy that emphasizes building long-term relationships between businesses and customers through trust, communication, satisfaction, and commitment. In the culinary industry, this approach is crucial because customer loyalty is built not only on products but also on experiences and emotional connections built between brands and consumers.

Besides that, word of mouth is a crucial element in Puddyton's marketing strategy because consumers tend to trust the experiences and recommendations of those closest to them before making a purchase. In Puddyton's context, recommendations from loyal customers, the community, and positive customer experiences are effective promotional tools because they are more personal and credible. Research by Ningsih and Hurnis (2024) shows that word of mouth plays a role in mediating the influence of social media marketing on Instagram on culinary product purchasing decisions.

These findings reinforce the relevance of Puddyton's marketing strategy, which relies on Instagram and WhatsApp as communication channels, as well as customer communities and recommendations as part of its promotional strategy. Pratiwi's (2024) research on The Bun House Malang also showed that social media marketing and electronic word of mouth have an influence on purchasing decisions in bakery businesses. Thus, Instagram serves not only as a visual

promotional medium but also as a means of building interactions, strengthening trust, and educating consumers about raw materials and healthy bakery concepts.

Despite having a loyal customer base and receiving positive responses from customers, Puddyton still faces several marketing challenges. The main challenge is the limited understanding of Puddyton's health-conscious value proposition among potential consumers. Although Puddyton has developed products using alternative ingredients and more considered formulation choices, the communication of these values has not yet been optimized to create stronger brand awareness and market differentiation.

Furthermore, Puddyton's marketing activities through communities, word of mouth, Instagram, and WhatsApp have contributed to customer engagement; however, the effectiveness of these channels in increasing awareness, customer acquisition, and conversion has not been measured systematically. This creates a gap between Puddyton's product innovation and its ability to communicate value effectively to a wider market.

Therefore, this final project focuses on developing Puddyton's marketing strategy through community collaboration, word of mouth, Instagram, and WhatsApp to strengthen brand awareness, improve consumer understanding of its health-conscious positioning, and support sustainable business growth in the competitive bakery industry. This study does not evaluate or claim any medical or nutritional benefits of Puddyton products but focuses on marketing strategy development based on consumer perception and business performance.

## **1.2 Problem Statement**

Based on the background description, the problem formulation of this final project can be formulated as follows:

1. What customer and market insights support Puddyton's health-conscious positioning based on consumer preferences, perceptions, and acceptance toward bakery products using more considered ingredient choices?
2. How do Puddyton's marketing channels, including community collaboration, word of mouth, Instagram, and WhatsApp, perform based on measurable indicators such as brand awareness, customer engagement, and customer acquisition during the implementation period?
3. What prioritized marketing development strategies can be formulated based on consumer insights and the performance evaluation of Puddyton's marketing activities to strengthen its market presence?

## **1.3 Objectives and Benefits**

This section explains the objectives and expected benefits of this final project based on the identified business problems and measurable outcomes. The objectives are aligned with the problem formulation, data analysis, implementation activities, and evaluation results to ensure consistency between the research process and conclusions.

Puddyton is a bakery business that develops products using more considered ingredient choices, including alternative raw materials such as cassava

flour, sorghum flour, pumpkin flour, and potato starch, as well as alternative sweeteners such as stevia and palm sugar. However, this final project does not claim that Puddyton products provide scientifically verified health benefits, as nutritional testing has not been conducted. Therefore, Puddyton's positioning in this report is referred to as a **health-conscious bakery**, emphasizing ingredient choices and consumer-oriented product communication.

The objectives of this final project are to assess consumer insights regarding Puddyton's health-conscious positioning, evaluate the performance of marketing communication channels, including community collaboration, word of mouth, Instagram, and WhatsApp, and formulate prioritized marketing development strategies based on the evaluation results.

### **1.3.1 Main Objectives**

The main objectives of this final project are:

1. To identify customer and market insights related to consumer perceptions, preferences, and acceptance toward Puddyton's health-conscious bakery concept based on more considered ingredient choices.
2. To assess the performance of Puddyton's marketing communication channels, including community collaboration, word of mouth, Instagram, and WhatsApp, based on measurable

indicators such as brand awareness, customer engagement, and customer acquisition during the implementation period.

3. To formulate prioritized marketing development strategies based on consumer insights and the evaluation of Puddyton's marketing activities to improve marketing effectiveness and strengthen brand communication.

| MAIN OBJECT ALIGNMENT TABLE                                                                                       |                                                                                               |                                                                                        |                                                                                                              |                                                                                                                                                               |                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Problem Statement                                                                                                 | Objective                                                                                     | Data/Method                                                                            | Indicator                                                                                                    | Finding                                                                                                                                                       | Conclusion                                                                                                                              |
| What customer and market insights support Puddyton's health-conscious positioning?                                | Identify consumer perceptions, preferences, and acceptance toward Puddyton's product concept. | Consumer survey, customer feedback, and market observation.                            | Consumer interest, perception toward alternative ingredients, acceptance of health-conscious bakery concept. | Consumers showed interest in bakery products with more considered ingredient choices, supporting Puddyton's positioning opportunity.                          | Puddyton's health-conscious positioning is supported by consumer interest, but communication of product value needs to be strengthened. |
| How do Puddyton's marketing channels perform based on awareness, engagement, and customer acquisition indicators? | Assess the effectiveness of community collaboration, WOM, Instagram, and WhatsApp activities. | Marketing activity records, customer sources, social media performance, sales records. | Brand awareness source, engagement level, customer interaction, customer acquisition.                        | Community recommendations and WOM contributed significantly to customer awareness, while digital channels supported communication and engagement.             | Community-based marketing and digital communication should be optimized based on their performance contribution.                        |
| What marketing development strategy should be prioritized based on the results?                                   | Formulate prioritized strategies for improving Puddyton's marketing activities.               | Analysis of consumer insights and marketing channel evaluation.                        | Strategy relevance, implementation feasibility, alignment with business objectives.                          | Several strategies were identified, including strengthening community collaboration, improving digital communication, and clarifying product value messaging. | Puddyton requires a structured marketing strategy focusing on clearer communication of its health-conscious value proposition           |

**Table 1.1 Main Object Alignment Table**

### 1.3.2 Practical Benefits

This final project provides practical benefits for Puddyton by providing an evaluation of existing marketing activities and recommendations for future marketing development. The findings can



support Puddyton in improving communication strategies, understanding consumer preferences, and optimizing community collaboration, word of mouth, Instagram, and WhatsApp as marketing channels.

Furthermore, this project helps Puddyton communicate its product value more effectively by emphasizing ingredient choices and product differentiation without making unsupported nutritional or medical claims.

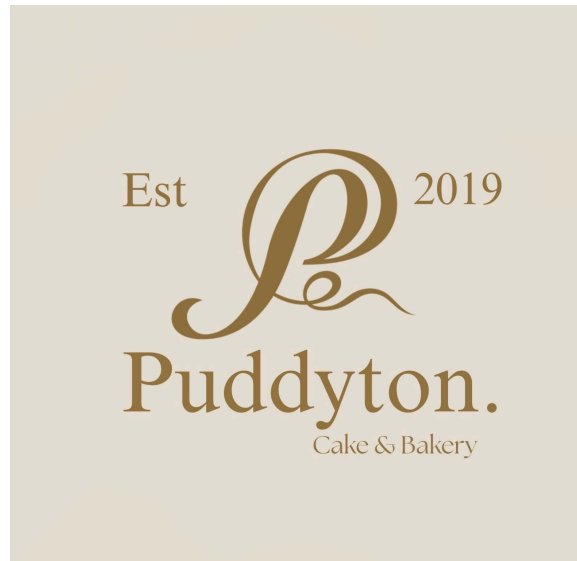
### **1.3.3 Academic Benefits**

Academically, this final project contributes to the understanding of marketing strategy development in small and medium culinary businesses, particularly regarding community-based marketing, word of mouth, and social media communication.

This research provides insights into how non-e-commerce marketing approaches can support consumer engagement and brand communication in the culinary sector. Additionally, this project allows the author to apply marketing management, entrepreneurship, and business strategy concepts in analyzing practical business challenges and developing evidence-based recommendations.

#### **1.3.4 Business Profile**

|                       |   |                                                                                                                  |
|-----------------------|---|------------------------------------------------------------------------------------------------------------------|
| Business Name         | : | Puddyton Bakery                                                                                                  |
| Brand Name            | : | Puddyton                                                                                                         |
| Date of Establishment | : | January 1, 2019                                                                                                  |
| Business Address      | : | Perum Gebang Permai Blok N no<br>8, Jetis, Wedomartani, Ngemplak,<br>Sleman, Daerah Istimewa<br>Yogyakarta 55584 |
| Phone number          | : | +628-1372-1777-58                                                                                                |
| Email address         | : | Puddyton.est2019@gmail.com                                                                                       |
| TikTok                | : | PUDDYTON.BAKERY                                                                                                  |
| Instagram             | : | Puddyton                                                                                                         |
| NIB                   | : | 1206250038941                                                                                                    |
| P-IRT                 | : | 1206250038941000                                                                                                 |
| HALAL                 | : | ID34410024896760725                                                                                              |



**Figure 1.2 Puddyton Logo**

The name Puddyton itself has a special meaning that represents the business owner's identity and high hopes. The word "Puddy" is taken from the owner's name, Putri Hardi, with the letter "i" changed to "y" to sound more unique, modern, and memorable. Furthermore, the word "Puddy" also has a close meaning to "putty," which is a soft, malleable, and flexible material. This meaning reflects Puddyton's character as a brand that is adaptive, creative, and able to continuously evolve to meet consumer needs. Meanwhile, the word "ton" means a large unit of mass. Through this name, the owner hopes that Puddyton can grow into a large, strong bakery brand that can generate large profits sustainably.

### 1.3.5 Puddyton Customer Segment and Value Proposition Analysis

Puddyton is a bakery brand that develops bread and pastry products by emphasizing more considered ingredient choices and innovative product development. Puddyton was developed in response to changing consumer preferences toward bakery products that not only provide enjoyable taste and quality but also offer greater transparency regarding ingredients and product composition.

During the implementation period, Puddyton focused on developing bakery products using alternative ingredients, including cassava flour, sorghum flour, pumpkin flour, and potato starch, as well as alternative sweeteners such as stevia and palm sugar. These product developments represent Puddyton's **health-conscious bakery positioning**, which focuses on offering bakery alternatives with more considered ingredient choices. However, this positioning does not represent a scientifically verified health benefit, as Puddyton has not conducted laboratory nutritional testing.

Based on consumer observation, survey results, and customer feedback collected during the implementation period, Puddyton identified its primary and secondary customer segments.

### **A. Primary Customer Segment**

The primary customer segment consists of **young adults aged 20–35 years old living in urban areas, particularly students, young professionals, and individuals with active lifestyles who are interested in more conscious food choices.** This segment purchases bakery products for daily consumption occasions, such as breakfast, snacks, personal consumption, and gifts.

This segment shows willingness to consider products with higher perceived value when the ingredients and product differentiation are clearly communicated. Their main purchasing considerations include taste, product quality, ingredient transparency, and suitability with their lifestyle preferences. The main purchase channels are direct purchasing, community recommendations, Instagram, and WhatsApp communication.

### **B. Secondary Customer Segment**

The secondary customer segment consists of **families, corporate customers, and consumers purchasing bakery products for special occasions such as hampers, events, and gifts.** This segment considers product appearance, quality, trust in

the brand, and suitability for different occasions as important purchasing factors.

Based on customer interactions and sales activities, these segments represent consumers who are interested in bakery products that combine familiar flavors with additional value through ingredient choices and product innovation.

### **C. Customer Evidence Supporting Value Proposition Canvas**

The Value Proposition Canvas was developed based on consumer survey results, customer feedback, purchasing behavior, and marketing interaction data collected during the implementation period. The analysis connects customer needs (Customer Profile) with Puddyton's offered value (Value Proposition).

| Customer Profile                                                                                                                                                    | Evidence Source                                                                                                                 | Customer Finding                                                                                                                          | Puddyton Response (Value Proposition)                                                                                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Customer Jobs:</b> Consumers seek bakery products that provide good taste, quality, and convenience for daily consumption or special occasions.                  | Consumer survey and customer purchasing records showing interest in bakery products as daily snacks, gifts, and event products. | Consumers prioritize taste, product quality, practicality, and suitability for different occasions.                                       | Puddyton develops bakery products that maintain familiar flavors while offering differentiation through alternative ingredient choices and product innovation.                                   |
| <b>Pains:</b> Consumers are concerned about high sugar content, unclear ingredients, and difficulty finding bakery products that match their lifestyle preferences. | Consumer feedback regarding ingredient awareness and preference for products with more transparent information.                 | Consumers are interested in bakery alternatives with clearer ingredient communication and reduced dependence on conventional ingredients. | Puddyton communicates the use of alternative ingredients such as cassava flour, sorghum flour, pumpkin flour, potato starch, stevia, and palm sugar as part of its health-conscious positioning. |
| <b>Gains:</b> Consumers want bakery products that provide enjoyable taste while aligning with more conscious consumption preferences.                               | Survey responses and customer discussions regarding interest in alternative ingredients and product uniqueness.                 | Consumers appreciate product differentiation, ingredient transparency, and educational communication.                                     | Puddyton creates value through ingredient innovation, customer education, and clearer communication regarding product choices.                                                                   |

**Table 1.2 Value Proposition Canvas (VPC) Puddyton**

## CHAPTER II

### REFLECTION ON IMPLEMENTATION RESULTS

#### 2.1 Implementation Performance

##### 2.1.1 Financial Performance

###### A. Financial Recording System

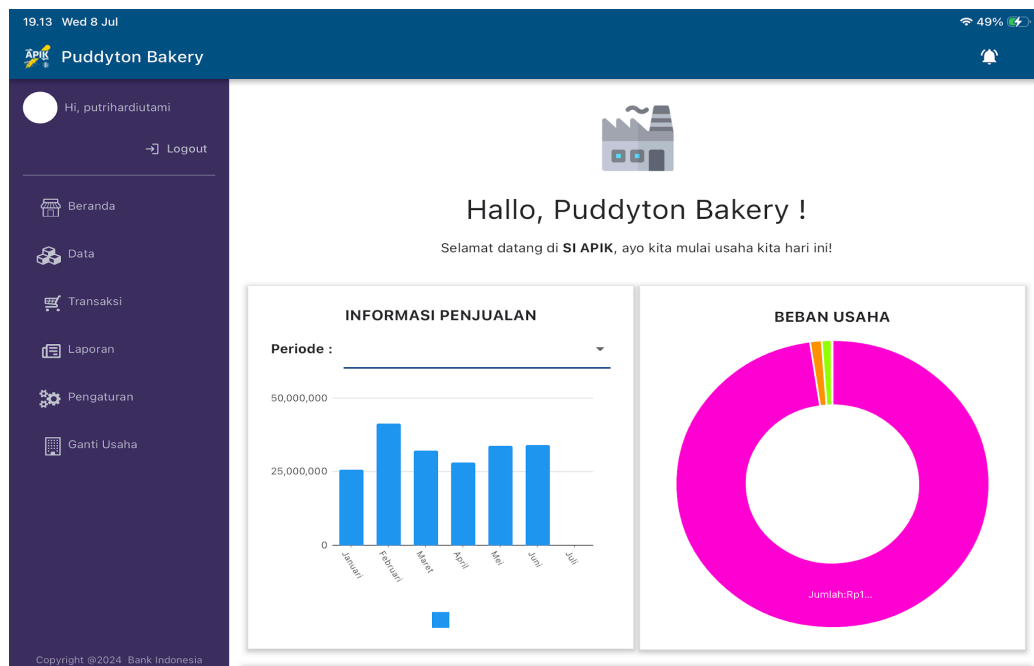


Figure 2.1 Siapik Home Display

In the Puddyton business implementation process, one of the important aspects evaluated is financial performance as an indicator of the business's ability to maintain operational sustainability. Financial recording has been carried out routinely since the beginning of implementation using the application. **SI APIK (Financial Information Recording Application Information System)** was developed by Bank Indonesia. The



use of SIAPIK helps Puddyton record transactions in a more structured manner, from sales revenue and production costs to operational costs, and to calculate profits earned in each period. Through this recording, Puddyton obtains a clearer picture of the business's financial condition and can evaluate business development based on actual data.

## **B. Cash Flow Report**

The cash flow report provides an overview of cash inflows and outflows generated from Puddyton's business activities during the implementation period. Based on the financial records, Puddyton's primary cash inflows came from business activities, particularly bakery product sales.

During the initial implementation period, Puddyton recorded additional capital of Rp10,000,000, which was used as initial business support. No loan acceptance, bank financing, or external debt was recorded during the reporting period. Therefore, Puddyton's operational activities were primarily supported by sales revenue and owner capital.

The cash flow report indicates that Puddyton maintained positive cash movement throughout the implementation period. The increase in ending cash balance reflects accumulated

operational results after considering business expenses and recorded cash movements.

| CASH FLOW REPORT FEBUARY 2025 - JUNE 2026      |                    |                    |                    |                    |                    |                    |
|------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| MONTH                                          | February 2025      | March2025          | April 2025         | May 2025           | June 2025          | July 2025          |
| INFORMATION                                    | Rupiah             | Rupiah             | Rupiah             | Rupiah             | Rupiah             | Rupiah             |
| <b>CASH AND CASH EQUIVALENT RECEIPTS</b>       | <b>22,640,000</b>  | <b>8,730,000</b>   | <b>6,482,000</b>   | <b>10,450,000</b>  | <b>13,350,000</b>  | <b>6,486,000</b>   |
| Business Activity                              | 12,640,000         | 8,730,000          | 6,482,000          | 10,450,000         | 13,350,000         | 6,486,000          |
| Loan Acceptance                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| Additional Capital                             | 10,000,000         | 0                  | 0                  | 0                  | 0                  | 0                  |
| <b>CASH AND CASH EQUIVALENTS DISBURSEMENTS</b> | <b>9,992,000</b>   | <b>5,623,520</b>   | <b>9,566,000</b>   | <b>7,000,000</b>   | <b>8,250,000</b>   | <b>4,291,500</b>   |
| Business Activity                              | 9,992,000          | 5,623,520          | 9,566,000          | 7,000,000          | 8,250,000          | 4,291,500          |
| Loan Payment                                   | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| Capital Withdrawal                             | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| <b>Increase</b>                                | <b>12,648,000</b>  | <b>3,106,480</b>   | <b>-3,084,000</b>  | <b>9,750,000</b>   | <b>5,100,000</b>   | <b>2,194,500</b>   |
| <b>beginning balance</b>                       | <b>0</b>           | <b>12,648,000</b>  | <b>15,754,480</b>  | <b>12,670,480</b>  | <b>22,420,480</b>  | <b>27,520,480</b>  |
| <b>ending balance</b>                          | <b>12,648,000</b>  | <b>15,754,480</b>  | <b>12,670,480</b>  | <b>22,420,480</b>  | <b>27,520,480</b>  | <b>29,714,980</b>  |
| CASH FLOW REPORT FEBUARY 2025 - JUNE 2026      |                    |                    |                    |                    |                    |                    |
| MONTH                                          | August 2025        | September2025      | October 2025       | November 2025      | December 2025      | January 2026       |
| INFORMATION                                    | Rupiah             | Rupiah             | Rupiah             | Rupiah             | Rupiah             | Rupiah             |
| <b>CASH AND CASH EQUIVALENT RECEIPTS</b>       | <b>8,172,000</b>   | <b>27,430,000</b>  | <b>30,760,000</b>  | <b>35,034,000</b>  | <b>49,300,000</b>  | <b>25,790,000</b>  |
| Business Activity                              | 8,172,000          | 27,430,000         | 30,760,000         | 35,034,000         | 49,300,000         | 25,790,000         |
| Loan Acceptance                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| Additional Capital                             | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| <b>CASH AND CASH EQUIVALENTS DISBURSEMENTS</b> | <b>4,820,000</b>   | <b>14,065,000</b>  | <b>16,205,000</b>  | <b>17,955,000</b>  | <b>24,820,000</b>  | <b>23,200,000</b>  |
| Business Activity                              | 4,820,000          | 14,065,000         | 16,205,000         | 17,955,000         | 24,820,000         | 13,200,000         |
| Loan Payment                                   | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| Capital Withdrawal                             | 0                  | 0                  | 0                  | 0                  | 0                  | 10,000,000         |
| <b>Increase</b>                                | <b>3,352,000</b>   | <b>13,365,000</b>  | <b>14,555,000</b>  | <b>17,079,000</b>  | <b>24,480,000</b>  | <b>2,590,000</b>   |
| <b>beginning balance</b>                       | <b>29,714,980</b>  | <b>33,066,980</b>  | <b>46,431,980</b>  | <b>60,986,980</b>  | <b>77,717,980</b>  | <b>102,197,980</b> |
| <b>ending balance</b>                          | <b>33,066,980</b>  | <b>46,431,980</b>  | <b>60,986,980</b>  | <b>78,065,980</b>  | <b>102,197,980</b> | <b>104,787,980</b> |
| CASH FLOW REPORT FEBUARY 2025 - JUNE 2026      |                    |                    |                    |                    |                    |                    |
| MONTH                                          | February 2026      | March 2026         | April2026          | May 2026           | June 2026          |                    |
| INFORMATION                                    | Rupiah             | Rupiah             | Rupiah             | Rupiah             | Rupiah             |                    |
| <b>CASH AND CASH EQUIVALENT RECEIPTS</b>       | <b>41,280,000</b>  | <b>32,095,000</b>  | <b>28,150,000</b>  | <b>33,675,000</b>  | <b>34,027,500</b>  |                    |
| Business Activity                              | 41,280,000         | 32,095,000         | 28,150,000         | 33,675,000         | 34,027,500         |                    |
| Loan Acceptance                                | 0                  | 0                  | 0                  | 0                  | 0                  |                    |
| Additional Capital                             | 0                  | 0                  | 0                  | 0                  | 0                  |                    |
| <b>CASH AND CASH EQUIVALENTS DISBURSEMENTS</b> | <b>18,580,000</b>  | <b>17,705,000</b>  | <b>15,780,000</b>  | <b>19,400,000</b>  | <b>19,687,000</b>  |                    |
| Business Activity                              | 18,580,000         | 17,705,000         | 15,780,000         | 19,400,000         | 19,687,000         |                    |
| Loan Payment                                   | 0                  | 0                  | 0                  | 0                  | 0                  |                    |
| Capital Withdrawal                             | 0                  | 0                  | 0                  | 0                  | 0                  |                    |
| <b>Increase</b>                                | <b>22,700,000</b>  | <b>14,390,000</b>  | <b>12,370,000</b>  | <b>14,275,000</b>  | <b>14,340,500</b>  |                    |
| <b>beginning balance</b>                       | <b>104,787,980</b> | <b>127,487,980</b> | <b>141,877,980</b> | <b>154,247,980</b> | <b>168,522,980</b> |                    |
| <b>ending balance</b>                          | <b>127,487,980</b> | <b>141,877,980</b> | <b>154,247,980</b> | <b>168,522,980</b> | <b>182,863,480</b> |                    |

**Table 2.1 Puddyton Cash Flow Table**

Based on the cash flow report, Puddyton's financial activities were mainly generated from operational transactions rather than financing activities. This indicates that business growth during the implementation period was primarily supported by internal operational performance.

## C. Profit and Loss Statement

The profit and loss statement was used to evaluate Puddyton's profitability by comparing sales revenue with total expenses incurred during the implementation period.

| PROFIT AND LOSS REPORT FEBRUARY 2025 - JUNE 2026 |                      |                      |                      |                      |                      |                     |
|--------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| MONTH                                            | February 2025        | March 2025           | April 2025           | May 2025             | June 2025            | July 2025           |
| INFORMATION                                      | Rupiah               | Rupiah               | Rupiah               | Rupiah               | Rupiah               | Rupiah              |
| <b>INCOME</b>                                    |                      |                      |                      |                      |                      |                     |
| Sales                                            | Rp12,640,000         | Rp8,730,000          | Rp6,482,000          | Rp10,450,000         | Rp13,350,000         | Rp6,486,000         |
| Other Income                                     | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00              |
| <b>Amount of Incomes</b>                         | <b>Rp12,640,000</b>  | <b>Rp8,730,000</b>   | <b>Rp6,482,000</b>   | <b>Rp10,450,000</b>  | <b>Rp13,350,000</b>  | <b>Rp6,486,000</b>  |
| <b>EXPENSES</b>                                  |                      |                      |                      |                      |                      |                     |
| Material Expense                                 | Rp6,879,100          | Rp4,729,335          | Rp3,446,000          | Rp5,475,000          | Rp6,975,000          | Rp3,480,000         |
| Labor Expense                                    | Rp500,000            | Rp58,000,000         | Rp0.00               | Rp500,000            | Rp500,000            | Rp0.00              |
| Rental Expense                                   | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00              |
| Transportation Expenses                          | Rp0.00               | Rp0.00               | Rp200,000            | Rp0.00               | Rp0.00               | Rp161,500           |
| Fuel Expenses                                    | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00              |
| Electricity Expense                              | Rp250,000            | Rp200,000            | Rp0.00               | Rp200,000            | Rp200,000            | Rp100,000           |
| Water Expenses                                   | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp100,000            | Rp0.00              |
| Telepon Expense                                  | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00              |
| Depreciation Expense                             | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00              |
| General and Administrative Expense               | Rp0.00               | Rp500,000            | Rp500,000            | Rp0.00               | Rp175,000            | Rp550,000           |
| Other Expenses                                   | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00              |
| Interest Expense                                 | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00              |
| <b>Total Expenses</b>                            | <b>Rp7,629,100</b>   | <b>Rp6,009,335</b>   | <b>Rp4,171,000</b>   | <b>Rp6,175,000</b>   | <b>Rp7,950,000</b>   | <b>Rp4,2915,000</b> |
| <b>Profit (Loss)</b>                             | <b>Rp5,010,900</b>   | <b>Rp2,720,665</b>   | <b>Rp2,311,000</b>   | <b>Rp4,275,000</b>   | <b>Rp5,400,000</b>   | <b>Rp2,1945,000</b> |
| <b>Beginning Retained Earnings (Loss)</b>        | <b>Rp0.00</b>        | <b>Rp5,010,900</b>   | <b>Rp7,731,565</b>   | <b>Rp10,042,565</b>  | <b>Rp14,317,565</b>  | <b>Rp19,717,565</b> |
| <b>Owner's Withdrawal</b>                        | <b>Rp0.00</b>        | <b>Rp0.00</b>        | <b>Rp0.00</b>        | <b>Rp0.00</b>        | <b>Rp0.00</b>        | <b>Rp0.00</b>       |
| <b>Ending Retained Earnings (Loss)</b>           | <b>Rp5,010,900</b>   | <b>Rp7,731,565</b>   | <b>Rp10,042,565</b>  | <b>Rp14,317,565</b>  | <b>Rp19,717,565</b>  | <b>Rp21,912,065</b> |
|                                                  |                      |                      |                      |                      |                      |                     |
| MONTH                                            | August 2025          | September 2025       | October 2025         | November 2025        | December 2025        | January 2026        |
| INFORMATION                                      | Rupiah               | Rupiah               | Rupiah               | Rupiah               | Rupiah               | Rupiah              |
| <b>INCOME</b>                                    |                      |                      |                      |                      |                      |                     |
| Sales                                            | Rp8,172,000          | Rp27,430,000         | Rp30,760,000         | Rp35,034,000         | Rp49,300,000         | Rp25,790,000        |
| Other Income                                     | Rp0.00               | Rp0.00               | Rp0.00               |                      |                      |                     |
| <b>Amount of Incomes</b>                         | <b>Rp8,172,000</b>   | <b>Rp27,430,000</b>  | <b>Rp30,760,000</b>  | <b>Rp35,034,000</b>  | <b>Rp49,300,000</b>  | <b>Rp25,790,000</b> |
| <b>EXPENSES</b>                                  |                      |                      |                      |                      |                      |                     |
| Material Expense                                 | Rp4,220,000          | Rp13,565,000         | Rp15,555,000         | Rp15,855,000         | Rp24,370,000         | Rp12,800,000        |
| Labor Expense                                    | Rp200,000            | Rp300,000            | Rp400,000            | Rp300,000            | Rp200,000            | Rp150,000           |
| Rental Expense                                   | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00              |
| Transportation Expenses                          | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00              |
| Fuel Expenses                                    | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00              |
| Electricity Expense                              | Rp100,000            | Rp200,000            | Rp250,000            | Rp200,000            | Rp250,000            | Rp250,000           |
| Water Expenses                                   | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00              |
| Telepon Expense                                  | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00              |
| Depreciation Expense                             | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00              |
| General and Administrative Expense               | Rp300,000            | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00              |
| Other Expenses                                   | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00              |
| Interest Expense                                 | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00              |
| <b>Total Expenses</b>                            | <b>Rp4,820,000</b>   | <b>Rp14,065,000</b>  | <b>Rp16,205,000</b>  | <b>Rp16,355,000</b>  | <b>Rp24,820,000</b>  | <b>Rp13,200,000</b> |
| <b>Profit (Loss)</b>                             | <b>Rp3,352,000</b>   | <b>Rp13,365,000</b>  | <b>Rp14,555,000</b>  | <b>Rp18,679,000</b>  | <b>Rp24,480,000</b>  | <b>Rp12,590,000</b> |
| <b>Beginning Retained Earnings (Loss)</b>        | <b>Rp21,912,065</b>  | <b>Rp25,264,065</b>  | <b>Rp38,629,065</b>  | <b>Rp53,184,065</b>  | <b>Rp71,863,065</b>  | <b>Rp96,343,065</b> |
| <b>Owner's Withdrawal</b>                        | <b>Rp0.00</b>        | <b>Rp0.00</b>        | <b>Rp0.00</b>        | <b>Rp0.00</b>        | <b>Rp0.00</b>        | <b>Rp10,000,000</b> |
| <b>Ending Retained Earnings (Loss)</b>           | <b>Rp25,264,065</b>  | <b>Rp38,629,065</b>  | <b>Rp53,184,065</b>  | <b>Rp71,863,065</b>  | <b>Rp96,343,065</b>  | <b>Rp98,933,065</b> |
|                                                  |                      |                      |                      |                      |                      |                     |
| MONTH                                            | February 2026        | March 2026           | April 2026           | May 2026             | June 2026            |                     |
| INFORMATION                                      | Rupiah               | Rupiah               | Rupiah               | Rupiah               | Rupiah               |                     |
| <b>INCOME</b>                                    |                      |                      |                      |                      |                      |                     |
| Sales                                            | Rp41,280,000         | Rp32,095,000         | Rp28,150,000         | Rp33,675,000         | Rp34,027,500         |                     |
| Other Income                                     | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               |                     |
| <b>Amount of Incomes</b>                         | <b>Rp41,280,000</b>  | <b>Rp32,095,000</b>  | <b>Rp28,150,000</b>  | <b>Rp33,675,000</b>  | <b>Rp34,027,500</b>  |                     |
| <b>EXPENSES</b>                                  |                      |                      |                      |                      |                      |                     |
| Material Expense                                 | Rp18,230,000         | Rp17,305,000         | Rp15,480,000         | Rp18,850,000         | Rp19,287,000         |                     |
| Labor Expense                                    | Rp200,000            | Rp200,000            | Rp200,000            | Rp300,000            | Rp200,000            |                     |
| Rental Expense                                   | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               |                     |
| Transportation Expenses                          | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               |                     |
| Fuel Expenses                                    | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               |                     |
| Electricity Expense                              | Rp150,000            | Rp200,000            | Rp100,000            | Rp150,000            | Rp200,000            |                     |
| Water Expenses                                   | Rp0.00               | Rp0.00               | Rp0.00               | Rp100,000            | Rp0.00               |                     |
| Telepon Expense                                  | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               |                     |
| Depreciation Expense                             | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               |                     |
| General and Administrative Expense               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               |                     |
| Other Expenses                                   | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               |                     |
| Interest Expense                                 | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               | Rp0.00               |                     |
| <b>Total Expenses</b>                            | <b>Rp18,580,000</b>  | <b>Rp17,705,000</b>  | <b>Rp15,780,000</b>  | <b>Rp19,400,000</b>  | <b>Rp19,687,000</b>  |                     |
| <b>Profit (Loss)</b>                             | <b>Rp22,700,000</b>  | <b>Rp14,390,000</b>  | <b>Rp12,370,000</b>  | <b>Rp14,275,000</b>  | <b>Rp14,340,500</b>  |                     |
| <b>Beginning Retained Earnings (Loss)</b>        | <b>Rp98,933,065</b>  | <b>Rp121,633,065</b> | <b>Rp136,623,065</b> | <b>Rp148,393,065</b> | <b>Rp162,668,065</b> |                     |
| <b>Owner's Withdrawal</b>                        | <b>Rp0.00</b>        | <b>Rp0.00</b>        | <b>Rp0.00</b>        | <b>Rp0.00</b>        | <b>Rp0.00</b>        |                     |
| <b>Ending Retained Earnings (Loss)</b>           | <b>Rp121,633,065</b> | <b>Rp136,623,065</b> | <b>Rp148,393,065</b> | <b>Rp162,668,065</b> | <b>Rp177,008,565</b> |                     |

Table 2.2 Profit and Loss

Based on the profit and loss statement, Puddyton recorded total sales revenue of Rp403,851,500 during the implementation period from February 2025 to June 2026. The revenue was generated from monthly bakery product sales recorded throughout the implementation period.

During the same period, Puddyton recorded total expenses of Rp216,843,835, consisting of production-related costs and operational expenses required to support business activities. Based on the calculation:

| Financial Component                     | Amount (IDR)         |
|-----------------------------------------|----------------------|
| Sales Revenue                           | Rp403,851,500        |
| Less: Cost of Goods Sold (COGS)         | Rp174,731,435        |
| <b>Gross Profit</b>                     | <b>Rp229,120,065</b> |
| Less: Operating Expenses                | Rp42,112,400         |
| <b>Operating Profit</b>                 | <b>Rp187,007,665</b> |
| Less: Tax and Other Non-operating Costs | Rp0                  |
| <b>Net Profit Before Tax</b>            | <b>Rp187,007,665</b> |

**Table 2.3 Puddyton Financial Calculation**

Therefore, Puddyton generated a profit before tax of Rp187,007,665 during the implementation period. This classification is used because the financial records do not separately identify tax expenses, interest expenses, or other non-operating costs.

#### **D. Balance Sheets**

The balance sheet provides an overview of Puddyton's financial position by presenting assets, liabilities, and equity at the end of each reporting period.

Based on the financial position report, Puddyton's total assets increased from **Rp105,995,065 in 2025** to **Rp186,660,565 in 2026**. The increase was primarily influenced by accumulated retained earnings generated from business operations.

Puddyton did not record business liabilities, bank loans, or outstanding payables during the reporting period. The absence of external liabilities indicates that business activities were conducted primarily through operational revenue and owner capital.

|                                     | BALANCE SHEETS 2025  | BALANCE SHEETS 2026  |
|-------------------------------------|----------------------|----------------------|
| INFORMATION                         | Rupiah               | Rupiah               |
| <b>ASSETS</b>                       |                      |                      |
| Cash                                | Rp97,085,480         | Rp177,750,980        |
| Savings/Electronic Wallet           | Rp5,112,500          | Rp5,112,500          |
| Checking Account                    | Rp0                  | Rp0                  |
| Deposit                             | Rp0                  | Rp0                  |
| Accounts Receivable                 | Rp0                  | Rp0                  |
| Material Inventory                  | Rp1,197,085          | Rp1,197,085          |
| Prepaid Expenses                    | Rp0                  | Rp0                  |
| Fixed Assets                        | Rp0                  | Rp0                  |
| Accumulated Depreciation            | Rp0                  | Rp0                  |
| Other Assets                        | Rp2,600,000          | Rp2,600,000          |
| <b>Total Assets</b>                 | <b>Rp105,995,065</b> | <b>Rp186,660,565</b> |
| <b>LIABILITIES</b>                  |                      |                      |
| Bank Loan Payable                   | Rp0                  | Rp0                  |
| Accounts Payable                    | Rp0                  | Rp0                  |
| Other Liabilities                   | Rp0                  | Rp0                  |
| Accrued Expenses                    | Rp0                  | Rp0                  |
| Unearned Revenue                    | Rp0                  | Rp0                  |
| Non-Bank Debt                       | Rp0                  | Rp0                  |
| <b>Total Liabilities</b>            | <b>Rp0</b>           | <b>Rp0</b>           |
| <b>EQUITY</b>                       |                      |                      |
| Retained Earnings                   | Rp92,795,065         | Rp171,960,565        |
| Capital                             | Rp10,000,000         | Rp10,000,000         |
| <b>Total Equity</b>                 | <b>Rp102,795,065</b> | <b>Rp181,960,565</b> |
| <b>Total Assets</b>                 | <b>Rp10,000,000</b>  | <b>Rp186,660,565</b> |
| <b>Total Liabilities and Equity</b> | <b>Rp102,795,065</b> | <b>Rp181,960,565</b> |

Table 2.4 Balance Sheet 2025 and 2026



Figure 2.2: Puddyton Sales Graph for 2025-2026

This graphic illustrates Puddyton's monthly sales revenue and profit performance during the implementation period from February 2025 to June 2026. The financial trend shows changes in sales performance throughout the implementation period, reflecting the development of business activities, market responses, and operational adjustments.

During the initial implementation period from February to July 2025, Puddyton experienced fluctuating sales performance, with monthly sales ranging from approximately **Rp6.4 million to Rp13.3 million** and profit ranging from approximately **Rp2.1 million to Rp5.4 million**. This period represented the initial adaptation phase, where Puddyton focused on introducing products to the market, evaluating consumer responses, adjusting product formulations, and improving financial recording practices. The financial records through SIAPIK provided insights into cost structures, pricing evaluation, and product performance based on sales contribution.

From August to December 2025, Puddyton experienced an improvement in financial performance, with sales increasing consistently and reaching the highest monthly sales in **December 2025 at Rp49,300,000**, accompanied by a profit of **Rp24,480,000**. This improvement occurred alongside several business activities,

including participation in community events, bazaars, product promotion activities, and increased customer interactions. These activities contributed to broader product exposure and provided additional opportunities for consumer engagement.

From January to June 2026, Puddyton's financial performance showed a more stable pattern, with monthly sales ranging from approximately **Rp25 million to Rp41 million** and monthly profit remaining above **Rp12 million**. This indicates that Puddyton developed a more consistent sales pattern compared with the early implementation period. Furthermore, financial records helped identify products that contributed significantly to revenue generation, including chocolate sandwiches, pineapple sandwiches, and cheese sandwiches.

Overall, the implementation of structured financial recording using SIAPIK provided Puddyton with a more systematic approach to evaluating business performance. Financial data was utilized not only to monitor sales and profitability but also to support decision-making related to product evaluation, cost management, production planning, and future business development strategies. However, further improvement is still required in areas such as marketing performance measurement,



production scalability, and financial forecasting to support sustainable business growth.

### **2.1.2 Operational Performance (Production)**

Based on operations management theory, the success of a food and beverage business is heavily influenced by the consistency of production processes, supply chain efficiency, and adaptability to market demand (Heizer et al., 2020).

In the context of Puddyton Bakery, operational aspects have shown gradual development since early 2025 through recipe development, selection of healthy raw materials, and continuous increase in production capacity.

In the initial production phase, Puddyton was still small-scale with limited capacity and process adjustments. However, as market demand increased, particularly towards the end of 2025, production volume increased, reflected in increased cash flow and stable sales. This aligns with the company's concept and production scaling in MSMEs, where increasing demand drives production efficiency gradually (Chopra & Meindl, 2016).

### 2.1.2.1 Product Development

#### A. New Products Lunches

As part of Puddyton's product innovation and development strategy, two new products were launched on **June 10, 2026**, through the **Rasa Pora Bazaar** activity. The launched products consisted of two categories: **Roti Sosis Solo** as a savory bun product and **Brownacheese** as a cake product. The Rasa Pora Bazaar served as a platform for direct market testing by introducing new products to consumers, observing purchase interest, and collecting feedback regarding product acceptance, including taste, concept, and price.

The first product launched was **Roti Sosis Solo**, a savory bun product inspired by the traditional flavor of Solo sausage. This product combines chicken filling with the distinctive savory characteristics of Solo sausage and the soft texture of bakery products, creating a fusion between traditional flavors and modern bakery concepts. The innovation aimed to provide product differentiation while maintaining consumer familiarity through a recognizable taste profile. With a selling price of **Rp13,000 per unit**, Roti Sosis Solo received positive responses

during the Rasa Pora Bazaar and the post-launch sales period. **Within 12 days of launch, 147 units of Roti Sosis Solo were sold**, indicating initial consumer acceptance toward this new savory bun category.

The second product introduced was **Brownacheese**, a cake product that combines banana cake, brownies, and melted cheese. The combination creates a distinctive flavor profile by balancing the sweetness of brownies and banana cake with the savory characteristics of cheese. Brownacheese was developed as a slice cake product to provide consumers with an alternative bakery experience compared with conventional cake products. With a selling price of **Rp20,000 per slice**, Brownacheese recorded sales of **60 slices within 12 days after launch**.

The new product launch through the Rasa Pora Bazaar provided Puddyton with valuable insights regarding product acceptance and market validation. Based on sales performance and consumer responses, both products demonstrated initial potential for further development as part of Puddyton's product diversification strategy. This implementation supported Puddyton's effort to expand consumer choices, evaluate market preferences, and

strengthen its positioning as a **health-conscious bakery brand** that continues to adapt to consumer needs.

## **B. Seasonal Product**

As a form of adaptation to market needs, Puddyton **developed seasonal products, namely products that are only marketed at certain times, especially when participating in activities such as open-booth bazaars.** This strategy is implemented to tailor products to consumer characteristics at each event, increase product variety, and reach a broader market segment beyond the primary sweet bakery consumer. Seasonal product development is based on direct observation of consumer behavior, market trends, and emerging needs during bazaar events.

Through this approach, Puddyton not only offers core healthy bakery products but also offers more flexible options tailored to customer needs and preferences at every event. Some of the seasonal products Puddyton has developed include:

| No | Product            | Selling Price   | Unit COGS (HPP) | Unit Contribution Margin | Margin Percentage | Sales Performance          | Initial Classification      |
|----|--------------------|-----------------|-----------------|--------------------------|-------------------|----------------------------|-----------------------------|
| 1  | Pasta Cup          | Rp10,000/cup    | Rp5,000         | Rp5,000                  | 50%               | Sold 60 cups within 3 days | Growth Product              |
| 2  | Roti Dumpling      | Rp10,000/pcs    | Rp5,000         | Rp5,000                  | 50%               | Sold 30 pcs within 3 days  | Seasonal/<br>Growth Product |
| 3  | Brownies Cup       | Rp20,000/cup    | Rp13,000        | Rp7,000                  | 35%               | Sold 252 cups              | Core Product                |
| 4  | Mini Jar Nastar    | Rp90,000/jar    | Rp45,000        | Rp45,000                 | 50.00%            | Sold 45 jars               | Seasonal Product            |
| 5  | Teh Tarik Berempah | Rp17,500/bottle | Rp11,000        | Rp6,500                  | 37.14%            | Sold 225 bottles           | Supporting Product          |

**Table 2.5 Puddyton Seasonal Products**

Seasonal product development demonstrates Puddyton's ability to adapt to market characteristics at every bazaar event. The products developed not only serve as sales variation but also serve as a means of market validation to understand consumer preferences, test the potential of new products, and expand customer segments beyond the core sweet bakery consumer.

| Product Name              | Total Sales Qty | Selling Price (IDR) | Unit COGS/ HPP (IDR) | Unit Contribution Margin (IDR) | Margin (%) | Product Classification |
|---------------------------|-----------------|---------------------|----------------------|--------------------------------|------------|------------------------|
| Roti Isi Coklat           | 9,641           | Rp8,000             | Rp5,000              | Rp3,000                        | 37.50%     | Core Product           |
| Roti Isi Nanas            | 8,090           | Rp8,145             | Rp5,000              | Rp3,145                        | 38.60%     | Core Product           |
| Roti Isi Keju             | 4,641           | Rp8,056             | Rp5,000              | Rp3,056                        | 37.90%     | Core Product           |
| Roti Isi Cinnamon         | 3,158           | Rp8,050             | Rp5,000              | Rp3,050                        | 37.90%     | Core Product           |
| Roti Kacang Merah         | 2,605           | Rp8,291             | Rp5,000              | Rp3,291                        | 39.70%     | Core Product           |
| Roti Isi Sosis            | 1,880           | Rp10,186            | Rp5,000              | Rp5,186                        | 50.90%     | Core Product           |
| Roti Srikaya              | 2,020           | Rp8,216             | Rp5,000              | Rp3,216                        | 39.10%     | Core Product           |
| Brownies Box              | 231             | Rp50,000            | Rp25,000             | Rp25,000                       | 50.00%     | Core Product           |
| Harvest Crunch            | 225             | Rp90,000            | Rp41,000             | Rp49,000                       | 54.40%     | Core Product           |
| Nastar                    | 272             | Rp132,000           | Rp60,000             | Rp72,000                       | 54.50%     | Core Product           |
| Marble Cake 30x30         | 143             | Rp250,000           | Rp150,000            | Rp100,000                      | 40.00%     | Core Product           |
| Palm Sugar Cheese         | 122             | Rp130,000           | Rp60,000             | Rp70,000                       | 53.80%     | Core Product           |
| Brownies Cup              | 252             | Rp18,635            | Rp13,000             | Rp5,635                        | 30.20%     | Seasonal Product       |
| Teh Tarik Berempah        | 225             | Rp17,200            | Rp11,000             | Rp6,200                        | 36.00%     | Seasonal Product       |
| Roti Garlic Butter Cheese | 227             | Rp12,000            | Rp5,500              | Rp6,500                        | 54.20%     | Core Product           |
| Roti Sosis Solo           | 147             | Rp13,000            | Rp7,500              | Rp5,500                        | 42.30%     | Growth Product         |
| Nastar Kecil              | 45              | Rp90,000            | Rp45,000             | Rp45,000                       | 50.00%     | Seasonal Product       |
| Banana Cake               | 14              | Rp87,000            | Rp45,000             | Rp42,000                       | 48.30%     | Core Product           |
| Browncheese Slice         | 60              | Rp20,000            | Rp15,000             | Rp5,000                        | 25.00%     | Growth Product         |
| Pasta Cup                 | 60              | Rp10,000            | Rp5,000              | Rp5,000                        | 50.00%     | Seasonal Product       |
| Roti Isi Dumpling         | 30              | Rp10,000            | Rp5,000              | Rp5,000                        | 50.00%     | Seasonal Product       |

**Table 2.6 Product Sales**

Based on the results of the recapitulation of Puddyton's sales data for the period 2025 to June 2026, it can be seen that the company's sales structure shows a pattern dominated by **core products**, especially the sandwich category. The product with the highest sales contribution is **Chocolate Filled Bread** with total sales of **9.641 pcs** and generating revenue of **Rp77,935,000**.

Furthermore, **Pineapple Filled Bread** become the product with the second largest contribution to total sales **8.090 pc** sand income of **Rp65,889,500**, followed by **Cheese Filled Bread** with sales **4.641 pcs** and income of **Rp37,385,000**The high contribution of these products indicates that Puddyton consumers have a strong preference for bakery products with familiar taste characteristics, are easily accepted by various consumer segments, and have the potential for repeat purchases (repeat purchase).

In addition to its high-selling products, Puddyton also has several products that contribute significantly to revenue despite having lower sales volumes. Products such as **Pineapple tart** with total revenue of **Rp35,904,000** and **Marble Cake**, as big as **Rp35,750,000**, show that the product has added value (value-added product) and has an important role in increasing transaction value and strengthening the business revenue structure. This condition indicates the implementation of a product portfolio management strategy (product portfolio management), namely a combination of products with high sales volume as the main driver of revenue and products with higher sales value as a profitability enhancer. According to Kotler and Keller (2016), effective product portfolio management

enables companies to meet diverse consumer needs while balancing sales growth and business profits.

On the other hand, supporting products such as Cinnamon Filled Bread, Red Bean Filled Bread, Brownies Box, Harvest Crunch, and beverage products such as Teh Tarik Berempah are available. This demonstrates Puddyton's efforts to diversify its products to meet broader consumer needs. These products play a role in strengthening the variety of offerings, particularly in experiential marketing activities such as bazaars, events, and community collaborations. This diversification strategy is relevant to the characteristics of the bakery industry, where consumer purchasing decisions are influenced not only by functional needs but also by consumption experience, customer recommendations, and the appeal of product variety (Kotler & Keller, 2016).

Overall, the analysis results show that Puddyton has a fairly strong product structure with a balance between core products, value-added products, and **supporting products**. The dominance of sandwiches as the main contributor indicates that there are products that have had good market acceptance, while the existence of premium and innovative products provides an opportunity for



Puddyton to increase transaction value and strengthen differentiation as a **healthy bakery brand** This sales structure demonstrates that Puddyton is not relying solely on a single product type, but is instead building a product portfolio that is adaptive to changing consumer preferences and supports sustainable business growth.

| Parameter               | February 2025                                                                                                                                              | March 2025                                                                                                                                                            | April 2025                                                                                                                                                              | May 2025                                                                                                                                                                        | June 2025                                                                                                                                                                | July 2026                                                                                                                                                  |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Number of Product lines | 6                                                                                                                                                          | 9                                                                                                                                                                     | 10                                                                                                                                                                      | 9                                                                                                                                                                               | 10                                                                                                                                                                       | 10                                                                                                                                                         |
| Name of Product         | Roti Coklat, Roti Nanas, Roti cinnamon, Brownies, Roti Keju, Marble Cake                                                                                   | Roti Coklat, Roti Keju, Roti Srikaya, Roti Garlic Butter cheese, Roti Nanas, Roti cinnamon, Brownies, Marble Cake, Teh Tarik                                          | Roti Coklat, Roti Keju, Roti Srikaya, Roti Garlic Butter Cheese, Roti Nanas, Roti cinnamon, Roti Kacang Merah, Brownies, Marble Cake                                    | Roti Coklat, Roti Keju, Roti Srikaya, Roti Garlic Butter cheese, Roti Nanas, Roti cinnamon, Roti Kacang Merah, Roti Sosis, Brownies, Marble Cake                                | Roti Coklat, Roti Keju, Roti Srikaya, Roti Nanas, Roti Garlic Butter Cheese, Roti cinnamon, Roti Kacang Merah, Roti Sosis, Brownies, Marble Cake                         | Roti Coklat, Roti Keju, Roti Nanas, Roti cinnamon, Roti Garlic Butter Cheese, Roti Kacang Merah, Roti Sosis, Brownies, Marble Cake, Banana Cake            |
| production quantity     | 1,245                                                                                                                                                      | 750                                                                                                                                                                   | 659                                                                                                                                                                     | 985                                                                                                                                                                             | 1,224                                                                                                                                                                    | 335                                                                                                                                                        |
| distribution channels   | Online: WhatsApp & Instagram<br>Offline: -                                                                                                                 | WhatsApp & Instagram<br>Open Booth                                                                                                                                    | WhatsApp & Instagram<br>-                                                                                                                                               | WhatsApp & Instagram<br>-                                                                                                                                                       | WhatsApp & Instagram<br>-                                                                                                                                                | WhatsApp & Instagram<br>-                                                                                                                                  |
| Units sold              | Online: 1,245<br>Offline: -                                                                                                                                | 519<br>231                                                                                                                                                            | 659<br>-                                                                                                                                                                | 985<br>-                                                                                                                                                                        | 1,224<br>-                                                                                                                                                               | 335<br>-                                                                                                                                                   |
| total units sold        | 1,245                                                                                                                                                      | 750                                                                                                                                                                   | 659                                                                                                                                                                     | 985                                                                                                                                                                             | 1,224                                                                                                                                                                    | 335                                                                                                                                                        |
| Parameter               | August 2025                                                                                                                                                | September 2025                                                                                                                                                        | October 2025                                                                                                                                                            | November 2025                                                                                                                                                                   | December 2025                                                                                                                                                            | January 2026                                                                                                                                               |
| Number of Product lines | 8                                                                                                                                                          | 11                                                                                                                                                                    | 10                                                                                                                                                                      | 12                                                                                                                                                                              | 12                                                                                                                                                                       | 11                                                                                                                                                         |
| Name of Product         | Roti Coklat, Roti Keju, Roti Nanas, Roti cinnamon, Brownies, Marble Cake, Banana Cake                                                                      | Roti Coklat, Roti Keju, Roti Srikaya, Roti Nanas, Roti Garlic Butter Cheese, Roti cinnamon, Brownies, Marble Cake, Palm Sugar Cheese, Nastar, Harvest Crunch          | Roti Coklat, Roti Keju, Roti Nanas, Roti cinnamon, Brownies, Marble Cake, Palm Sugar Cheese, Nastar, Harvest Crunch                                                     | Roti Coklat, Roti Keju, Roti Nanas, Roti cinnamon, Roti Garlic Butter Cheese, Roti Kacang merah, Roti Srikaya, Brownies, Marble Cake, Palm Sugar Cheese, Nastar, Harvest Crunch | Roti Coklat, Roti Keju, Roti Nanas, Roti cinnamon, Roti Garlic Butter Cheese, Roti Srikaya, Roti Sosis, Brownies, Marble Cake, Palm Sugar Cheese, Nastar, Harvest Crunch | Roti Coklat, Roti Keju, Roti Nanas, Roti Garlic Butter Cheese, Roti cinnamon, Roti Sosis, Brownies, Marble Cake, Palm Sugar Cheese, Nastar, Harvest Crunch |
| production quantity     | 769                                                                                                                                                        | 2,768                                                                                                                                                                 | 3,285                                                                                                                                                                   | 3,055                                                                                                                                                                           | 3,102                                                                                                                                                                    | 1,735                                                                                                                                                      |
| distribution channels   | Online: WhatsApp & Instagram<br>Offline: -                                                                                                                 | WhatsApp & Instagram<br>Open Booth                                                                                                                                    | WhatsApp & Instagram<br>-                                                                                                                                               | WhatsApp & Instagram<br>-                                                                                                                                                       | WhatsApp & Instagram<br>Open Booth                                                                                                                                       | WhatsApp & Instagram<br>-                                                                                                                                  |
| Units sold              | Online: 769<br>Offline: -                                                                                                                                  | 2,592<br>176                                                                                                                                                          | 3,285<br>-                                                                                                                                                              | 3,055<br>-                                                                                                                                                                      | 2,889<br>213                                                                                                                                                             | 1,735<br>-                                                                                                                                                 |
| total units sold        | 769                                                                                                                                                        | 2,768                                                                                                                                                                 | 3,285                                                                                                                                                                   | 3,055                                                                                                                                                                           | 3,102                                                                                                                                                                    | 1,735                                                                                                                                                      |
| Parameter               | February 2026                                                                                                                                              | March 2026                                                                                                                                                            | April 2026                                                                                                                                                              | May 2026                                                                                                                                                                        | June 2026                                                                                                                                                                |                                                                                                                                                            |
| Number of Product lines | 11                                                                                                                                                         | 12                                                                                                                                                                    | 12                                                                                                                                                                      | 12                                                                                                                                                                              | 11                                                                                                                                                                       |                                                                                                                                                            |
| Name of Product         | Roti Coklat, Roti Keju, Roti Nanas, Roti Garlic Butter Cheese, Roti cinnamon, Roti Sosis, Brownies, Marble Cake, Palm Sugar Cheese, Nastar, Harvest Crunch | Roti Coklat, Roti Keju, Roti Nanas, Roti Garlic Butter Cheese, Roti cinnamon, Roti Sosis, Brownies, Marble Cake, Palm Sugar Cheese, Nastar, Harvest Crunch, Teh Tarik | Roti Coklat, Roti Keju, Roti Nanas, Roti Garlic Butter Cheese, Roti cinnamon, Roti Sosis, Brownies, Marble Cake, Palm Sugar Cheese, Nastar, Harvest Crunch, Banana Cake | Roti Coklat, Roti Keju, Roti Nanas, Roti Garlic Butter Cheese, Roti cinnamon, Roti Sosis, Brownies, Marble Cake, Palm Sugar Cheese, Nastar, Harvest Crunch, Teh Tarik           | Roti Coklat, Roti Keju, Roti Nanas, Roti Sosis Solo, Roti Garlic Butter Cheese, Roti cinnamon, Roti Sosis, Brownies, Marble Cake, Palm Sugar Cheese, Nastar, Teh Tarik   |                                                                                                                                                            |
| production quantity     | 4,253                                                                                                                                                      | 2,398                                                                                                                                                                 | 2,000                                                                                                                                                                   | 3,370                                                                                                                                                                           | 2,188                                                                                                                                                                    |                                                                                                                                                            |
| distribution channels   | Online: WhatsApp & Instagram<br>Offline: -                                                                                                                 | WhatsApp & Instagram<br>Open Booth                                                                                                                                    | WhatsApp & Instagram<br>-                                                                                                                                               | WhatsApp & Instagram<br>Open Booth                                                                                                                                              | WhatsApp & Instagram<br>Open Booth                                                                                                                                       |                                                                                                                                                            |
| Units sold              | Online: 4,253<br>Offline: -                                                                                                                                | 2,308<br>90                                                                                                                                                           | 2,000<br>-                                                                                                                                                              | 3,074<br>296                                                                                                                                                                    | 609<br>1,579                                                                                                                                                             |                                                                                                                                                            |
| total units sold        | 4,253                                                                                                                                                      | 2,398                                                                                                                                                                 | 2,000                                                                                                                                                                   | 3,370                                                                                                                                                                           | 2,188                                                                                                                                                                    |                                                                                                                                                            |

**Table 2.7 Operational Headline**

### 2.1.2.2 Product Catalogue

Puddyton Bakery develops three main product categories: **Bread, Cakes, and Pastries**. These categories represent Puddyton's health-conscious bakery positioning by offering diverse bakery products designed for daily consumption, healthier snack alternatives, and special occasions such as gifts, hampers, and family events.

The **Bread category** focuses on soft-textured bakery products with various sweet and savory flavors to accommodate different consumer preferences. The **Cake category** provides dessert alternatives with richer flavors and textures while maintaining Puddyton's commitment to using more considered ingredient choices. Meanwhile, the **Pastry category** complements the product portfolio by offering practical snack options with distinctive textures and longer shelf-life characteristics.

Across all categories, Puddyton utilizes selected alternative ingredients, including cassava flour, sorghum flour, potato starch, and pumpkin flour, combined with natural sweeteners such as stevia and palm sugar. These ingredient choices support Puddyton's positioning as a **health-conscious bakery** that provides bakery products with more considered ingredient selections. However, Puddyton does not claim that its products prevent, treat,

or manage any medical conditions, as nutritional testing has not been conducted.

| Product Category | Product Name              | Sales Quantity | Selling Price (IDR) | Unit COGS/ HPP (IDR) | Unit Contribution Margin (IDR) | Margin (%) |
|------------------|---------------------------|----------------|---------------------|----------------------|--------------------------------|------------|
| Bread            | Roti Isi Coklat           | 9,641          | Rp8,000             | Rp5,000              | Rp3,000                        | 37.50%     |
| Bread            | Roti Isi Nanas            | 8,090          | Rp8,145             | Rp5,000              | Rp3,145                        | 38.60%     |
| Bread            | Roti Isi Keju             | 4,641          | Rp8,056             | Rp5,000              | Rp3,056                        | 37.90%     |
| Bread            | Roti Isi Cinnamon         | 3,158          | Rp8,050             | Rp5,000              | Rp3,050                        | 37.90%     |
| Bread            | Roti Kacang Merah         | 2,605          | Rp8,291             | Rp5,000              | Rp3,291                        | 39.70%     |
| Bread            | Roti Isi Sosis            | 1,880          | Rp10,186            | Rp5,000              | Rp5,186                        | 50.90%     |
| Bread            | Roti Srikaya              | 2,020          | Rp8,216             | Rp5,000              | Rp3,216                        | 39.10%     |
| Bread            | Roti Garlic Butter Cheese | 227            | Rp12,000            | Rp5,500              | Rp6,500                        | 54.20%     |
| Bread            | Roti Sosis Solo           | 147            | Rp13,000            | Rp7,500              | Rp5,500                        | 42.30%     |
| Cake             | Brownies Box              | 231            | Rp50,000            | Rp25,000             | Rp25,000                       | 50.00%     |
| Cake             | Marble Cake 30x30         | 143            | Rp250,000           | Rp150,000            | Rp100,000                      | 40.00%     |
| Cake             | Palm Sugar Cheese         | 122            | Rp130,000           | Rp60,000             | Rp70,000                       | 53.80%     |
| Cake             | Banana Cake               | 14             | Rp87,000            | Rp45,000             | Rp42,000                       | 48.30%     |
| Cake             | Browncheese Slice         | 60             | Rp20,000            | Rp15,000             | Rp5,000                        | 25.00%     |
| Pastry           | Harvest Crunch            | 225            | Rp90,000            | Rp41,000             | Rp49,000                       | 54.40%     |
| Pastry           | Nastar                    | 272            | Rp132,000           | Rp60,000             | Rp72,000                       | 54.50%     |
| Pastry           | Nastar                    | 272            | Rp132,000           | Rp60,000             | Rp72,000                       | 54.50%     |

The product portfolio evaluation shows that Puddyton's bread category generates the highest sales volume, while premium products such as Nastar, Harvest Crunch, and Palm Sugar Cheese provide stronger profitability with margins above 50%. This indicates that Puddyton maintains a balanced portfolio between high-volume products for market penetration and premium products supporting business profitability.

### 2.1.2.3 Analysis of Production Time and Operational Risk

| Production Stage                       | Activity Description                                                                                                                                                                                        | Standard Time        | Capacity / Output Standard                                    | Risk                                                 | Control Point                                                             |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------------------|
| Raw Material Procurement & Preparation | Bulk purchasing and preparation of ingredients including alternative flours, chocolate filling, eggs, sweeteners, and supporting materials. Ingredients are stored in internal inventory before production. | Available from stock | Inventory availability maintained for production requirements | Quality degradation due to improper storage          | FIFO inventory system and ingredient condition checking before production |
| Weighing & Formulation                 | Measuring ingredients according to standardized recipe formulation for 100 pcs per batch.                                                                                                                   | 15–30 minutes        | 100 pcs/batch with standardized formulation                   | Incorrect measurement affects dough consistency      | Ingredient weighing verification before mixing                            |
| Mixing & Kneading                      | Mixing dough until required elasticity and texture are achieved.                                                                                                                                            | 40–60 minutes        | 100 pcs/batch                                                 | Overmixing or undermixing affects dough structure    | Dough texture and elasticity inspection                                   |
| Dough Fermentation                     | Allowing dough development under controlled conditions.                                                                                                                                                     | 60–90 minutes        | 100 pcs/batch                                                 | Underproofing or overproofing affects product volume | Fermentation time and dough expansion monitoring                          |
| Portioning                             | Dividing dough into equal portions of 43 grams per piece.                                                                                                                                                   | 60 minutes           | ±100 pieces/batch                                             | Weight inconsistency affects product uniformity      | Random weight checking during portioning                                  |
| Chocolate Filling                      | Filling chocolate into each dough portion evenly.                                                                                                                                                           | 60 minutes           | ±100 pieces/batch                                             | Filling leakage or uneven distribution               | Visual inspection of filling consistency                                  |
| Final Proofing                         | Final dough expansion before baking.                                                                                                                                                                        | 45–90 minutes        | ±100 pieces/batch                                             | Dough collapse or insufficient expansion             | Proofing condition monitoring                                             |
| Baking                                 | Baking under controlled temperature until fully cooked.                                                                                                                                                     | 15–20 minutes        | ±100 pieces/batch                                             | Overbaking or underbaking                            | Temperature and baking time monitoring                                    |
| Cooling                                | Cooling baked buns before packaging.                                                                                                                                                                        | 30–60 minutes        | ±100 pieces/batch                                             | Moisture condensation affects texture                | Cooling time control before packaging                                     |
| Packaging                              | Packing using food-grade packaging materials.                                                                                                                                                               | 15–25 minutes        | ±100 pieces/batch                                             | Contamination or poor sealing                        | Packaging inspection and hygiene check                                    |

**Table 2.8 Stages of Chocolate Bread Production**

## **A. Production Performance and Operational Control**

Puddyton's chocolate bread production process is designed with a batch capacity of **100 pieces per production cycle**, with each product weighing approximately **43 grams per piece**. The total production cycle requires approximately **6–8 hours**, depending on fermentation and proofing conditions. Among all production stages, **fermentation, portioning, and baking are identified as the main bottlenecks**, as these stages directly influence product consistency, production speed, and final product quality.

The current production capacity allows Puddyton to produce approximately **100 pieces per batch**. Production utilization depends on customer demand and production scheduling, with production activities conducted based on confirmed orders and available inventory. To maintain consistency, Puddyton applies standardized recipes, ingredient measurement procedures, and quality inspections at critical production points.

## B. Quality Control and Food Safety Management

Puddyton implements quality control through several critical control points:

| Control Area       | Standard                                                                                                   |
|--------------------|------------------------------------------------------------------------------------------------------------|
| Ingredient Quality | Ingredients are inspected before use to ensure acceptable condition and freshness.                         |
| Storage System     | Raw materials are stored using FIFO (First In First Out) principles to minimize quality degradation.       |
| Production Hygiene | Equipment and production areas are cleaned before and after production activities.                         |
| Product Inspection | Finished products are checked based on appearance, texture, filling distribution, and packaging condition. |
| Packaging Control  | Products are packed using food-grade packaging materials with proper sealing procedures.                   |

Table 2.9 Puddyton implements quality critical control points

## C. Inventory and Storage Management

Puddyton applies a bulk purchasing strategy for selected raw materials to reduce production disruption caused by supplier availability. Raw materials are stored in internal inventory with monitoring of product condition and stock availability. Storage requirements include:

- Dry ingredients (alternative flour, sugar, supporting materials): stored in dry and clean areas.

- Perishable ingredients (eggs, dairy-based ingredients, fillings): stored under appropriate temperature conditions.
- Inventory monitoring: conducted before production scheduling to ensure material availability.

#### **D. Shelf Life and Delivery Control**

The shelf life of Puddyton products depends on product characteristics and storage conditions. Bread products are recommended for consumption within **2–3 days under room temperature storage** to maintain optimal texture and taste, while products with specific packaging requirements follow the designated storage instructions. To support customer service performance, Puddyton applies:

- **Order cut-off:** minimum order confirmation before production scheduling.
- **Production scheduling:** adjusted based on order quantity and product requirements.
- **Delivery target:** products are prepared and delivered according to agreed customer schedules.

## **E. Production Risk Evaluation**

The main operational risks identified include:

- **Fermentation inconsistency** due to variations in time and environmental conditions
- **Product size variation** caused by inaccurate portioning.
- **Quality variation during baking** due to temperature and timing differences.
- **Material quality deterioration** due to improper storage.

These risks are controlled through standardized production procedures, quality inspection points, and inventory management practices.

### **2.1.2.3 Operational Security System**

In its production process, Puddyton does not rely on external vendors for production collaborations, as all key processes are carried out internally. However, vendors still play a role in the raw material procurement stage, particularly through a bulk purchasing system from Intisari Cake Materials Store. In the initial implementation phase, Puddyton did not implement formal



contracts such as Memoranda of Understanding (MoUs) or other written agreements. Vendor relationships were based more on routine direct purchasing transactions, simple communication, and trust within the context of small and medium-sized businesses.

Despite the informal nature of this approach, no operational challenges or financial losses were encountered during the implementation phase. This was supported by a risk mitigation strategy involving bulk raw material purchases, ensuring stable internal stock availability. With this system, Puddyton can maintain smooth production without relying on formal contracts, as vendor relationships function more as operational and transactional raw material supply relationships.

Overall, Puddyton's operational system demonstrates an efficient and controlled structure through the integration of raw material management, internal production processes, and a community-based distribution system. Puddyton implements a demand-driven production model with a measured output of 100 pcs per batch and a grammage of 43 grams per product, which can be completed within 8 hours. While this system is effective in maintaining operational efficiency and consistency, it still has limitations in terms of scalability when demand increases without strengthening production capacity and a more structured operational system.

#### **2.1.2.4 Distribution Channels and Market Expansion**

During the operational implementation period, Puddyton implemented a distribution strategy focused on a Business-to-Consumer (B2C) approach as the primary marketing and sales channel. This model was chosen because it aligns with the characteristics of a community-based business, where direct interaction with consumers is a crucial factor in building trust, loyalty, and brand affinity. All distribution activities are conducted without third-party intermediaries, ensuring a direct business relationship between Puddyton and the end consumer.

In the B2C market, Puddyton relies on social media as its primary marketing channels, particularly Instagram and WhatsApp Business. Instagram is used to build awareness through visual content about products, production processes, and storytelling related to the healthy bakery concept, which is the brand's core value. Meanwhile, WhatsApp Business serves as the primary channel for transactions, ordering, and customer communication, including product variant consultations and order confirmations. This direct interaction contributes to increased conversion rates due to its more personal, fast, and responsive nature.

In addition, Puddyton also implements a pre-order system as part of its B2C distribution mechanism to align production with

consumer demand. This system allows for a more scalable production process because each batch is created based on the number of orders received. Based on evaluations, this B2C model was effective in the initial implementation phase because it was able to maintain operational efficiency while building long-term relationships with customers, although it still presents challenges in terms of scalability and requires ongoing strengthening of digital marketing strategies.

### **2.1.3 Marketing Performance**

During the business implementation phase, Puddyton implemented marketing strategies through two primary approaches: offline and online marketing. The offline approach was one of the initial strategies used to build rapport with consumers, introduce products directly, and gain insight into market response to the healthy bakery concept. Direct interactions with consumers, communities, and potential partners, Puddyton obtains various insights regarding consumer preferences, product acceptance, and market perception of the value proposition. This information serves as a critical basis for product evaluation and determining the direction of marketing strategy development.

In addition to building relationships through offline activities, Puddyton also develops digital marketing to expand its reach and strengthen its brand presence. Digital channels such as Instagram and WhatsApp Business are utilized to convey product information, build

brand image, and maintain more personal relationships with customers. The use of digital media is not only directed at promotional activities but also as a means of education about the healthy bakery concept starting from the use of alternative raw materials, reducing sugar, to the added value of products that differentiate Puddyton from conventional bakeries.

The combination of offline and online marketing provides a complementary approach to building Puddyton's business growth. Offline activities provide consumers with the opportunity to learn about and experience the product directly, while digital channels help expand market reach and maintain communication with customers after the interaction. Through this integrated marketing strategy, Puddyton can build a strong brand awareness and customer base, strengthen relationships with consumers, and enhance market understanding of Puddyton's positioning as a healthy bakery that offers quality products with health and sustainability values.

#### **2.1.3.1 Offline Marketing**

##### **A. Sponsorship Collaboration with Community**

At the beginning of the implementation period, Puddyton began to actively participate in collaborative activities through its role as a sponsor in social events organized by Masihan.id in March 2025. For this event, Puddyton's support was not in the form of financial funding, but rather through product contributions, such

as bread provided to support the event's needs. This product-based sponsorship strategy was one of Puddyton's initial steps in introducing its brand identity to a wider audience, while also introducing the concept of a healthy bakery through a hands-on consumption experience.

While the impact of these activities wasn't immediately visible during the first month of implementation, this participation contributed to building exposure and increasing potential consumer trust in Puddyton. Through hands-on product experiences, audiences learned about the quality of the flavors, product characteristics, and the healthy bakery concept developed by Puddyton. Through this introduction process, Puddyton began to gain the trust of new customers, who subsequently placed larger orders during the initial implementation period.

This increase in consumer confidence also contributed to Puddyton's sales performance in the following period. This was evident in the increase in profit in May 2025, reaching Rp4,275,000 compared to Rp2,311,000 in April 2025. This demonstrates that the product-based sponsorship strategy serves not only as a form of support for social activities but also as a means of promoting social inclusion, brand exposure and product trial which helped expand market recognition of Puddyton.



**Figure 2.3 Sharing Event activities Masihan.id**

## **B. Joining Community**

In addition to sponsorships, Puddyton also leverages its entrepreneurial community network as a marketing development strategy. Involvement in HIPMI PT UII provides Puddyton with the opportunity to market directly to potential customers through a soft-selling approach. This strategy involves introducing products

naturally within the community, engaging in conversations about the healthy bakery concept, and building rapport with potential customers without resorting to overly aggressive sales approaches. In this way, Puddyton can gradually build trust and expand its market reach through community relations.

In July 2025, Puddyton had the opportunity to participate in an activity organized by the Supervisory Agency Financial Services Authority (OJK) with the agenda of Meaningful Participation Related to the Utilization of Fintech and Digital Financial Assets in the Development of the Micro, Small, and Medium Enterprises (MSMEs) Ecosystem. Although the main topic of the activity was outside the main focus of Puddyton's business, this activity was still used as a strategic opportunity to introduce the brand to a wider network of professionals, including several directors, CEOs, and business actors from various fields. In this activity, Puddyton was not only present as a participant, but also used the momentum as part of brand awareness and direct selling activities.



**Figure 2.4 Documentation of Financial Services Authority (OJK) Participation**

Puddyton's marketing model demonstrates that the results of community and collaborative activities don't always have an immediate impact in the same month. However, these activities play a crucial role in building awareness, trust, and purchasing opportunities in the following period. This is evident in Puddyton's increased revenue in the following months. Based on Revenue Data, Puddyton's profit increased from IDR 3,352,000 in August 2025 to IDR 13,365,000 in September 2025. This increase indicates that the brand recognition strategy through community engagement, direct interaction, and social media collaboration is starting to impact sales growth.



### C. Wellness Club Collaboration

In November 2025, Puddyton again took advantage of community collaboration opportunities through an invitation to participate in activities. **Morning Talk with Ganjar Pranowo** organized by the running community **14.5 Runner Club** in collaboration with **HIPMI PT UII**. This activity is one form of community-based strategy implementation. Puddyton's marketing efforts to expand its market reach and introduce its brand identity to communities with relevant consumer characteristics. Through these activities, Puddyton has the opportunity to directly introduce its products to an audience interested in sports, health, and an active lifestyle.

Participation in this activity also aligns with Puddyton's positioning as a healthy bakery, because the sports community is closely linked to awareness of healthy lifestyles and higher-quality food choices. Through direct interaction with participants, Puddyton can convey product values, such as the use of alternative raw materials, the concept of reducing sugar, and its commitment to providing more balanced bakery products. In addition to serving as a means of increasing brand awareness, this activity is also an opportunity for Puddyton to do direct selling, get direct responses

from consumers, and build relationships with potential new customers who match Puddyton's target market.

This activity demonstrates that community collaboration strategies serve not only as a promotional tool but also as a means to strengthen brand-consumer relationships through direct experiences. Through this approach, Puddyton can gradually build market trust while strengthening the perception of its products. A healthy bakery can be part of a healthy lifestyle for modern society.



**Figure 2.5 Documenting Wellness Club Collaboration**

| No | The Name of Event                                                                                                                                   | Activity                | Executant           | Place                     | Time           |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------------|---------------------------|----------------|
| 1  | Srawung Karo Jogja                                                                                                                                  | Sponsorship & Volunteer | Masihani.id         | Piyungan, Bantul          | 11 March 2025  |
| 2  | Srawung Karo Jogja                                                                                                                                  | Sponsorship & Volunteer | Masihani.id         | Titik Nol Yogyakarta      | 14 March 2025  |
| 3  | Vatsalya                                                                                                                                            | Sponsorship & Volunteer | Masihani.id         | Panti Jompo Tresna Weda   | 16 March 2025  |
| 4  | Srawung Karo Jogja                                                                                                                                  | Sponsorship & Volunteer | Masihani.id         | Tugu Yogyakarta           | 21 March 2025  |
| 5  | Srawung Karo Jogja                                                                                                                                  | Sponsorship & volunteer | Masihani.id         | Gunung Kidul              | 22 March 2025  |
| 6  | Meaningful Participation Terkait Pemanfaatan Fintech dan Aset Keuangan Digital dalam Pengembangan Ekosistem Usaha Mikro, Kecil, dan Menengah (UMKM) | Participating           | Badan supervisi OJK | Tentrem Hotel Yogyakarta  | 5 July 2025    |
| 7  | BISIKAN : Bincang Singkat Kewirausahaan                                                                                                             | Brand Collaboration     | HIPMI PT UII        | Puddyton Production House | 30 July 2025   |
| 8  | Morning Talk with Ganjar Pranowo                                                                                                                    | Brand Collaboration     | 14,5 Runner Club    | Mosu Cafe Jakal           | 28 November 20 |

**Table 2.10 Puddyton Business Activity**

#### **D. Open Booth**

Through open booth activities, Puddyton can build two-way communication with consumers and gain customer insight directly. The interactions that occur during the activity provide information on consumer preferences, most popular products, the level of acceptance of the healthy bakery concept, and input regarding product taste, packaging, and appearance. In addition to being a direct sales tool (direct selling), this activity also plays a role in building relationships with new customers as well as strengthening relationships with customers who already know Puddyton.

Apart from the sales aspect, open booths are also a medium for increasing brand awareness because of Puddyton's physical presence in the community and consumer environment. Product presentation, the brand's visual identity, and direct communication from the Puddyton team help create a more powerful experience than digital media alone. Thus, the open booth activity becomes an offline marketing strategy that supports the market education process, strengthening Puddyton's positioning as a leading global brand. healthy bakery, as well as complementing the digital marketing strategy that has been carried out through Instagram and WhatsApp Business.



**Figure 2.6 Puddyton Open Booth at Plaza Lippo Mall Yogyakarta 2026**

| No | The Name of Event          | Activity    | Executant                              | Place                       | Time             |
|----|----------------------------|-------------|----------------------------------------|-----------------------------|------------------|
| 1  | Ramadhan Market Fest       | Open Booth  | IBISMA UII                             | IBISMA BUILDING             | 4 - 7 March 2025 |
| 2  | Bizdesign Showcase         | Open Tenant | Management FBE UII                     | Main Hall FBE UII           | 4 September 2025 |
| 3  | Career Business Fest 2025  | Open Booth  | Management FBE UII                     | Main hall FBE UII           | 3 December 2025  |
| 4  | NgabubuArt                 | Open Booth  | Pendhapa Art Space                     | Pandhapa Art Space          | 8 March 2026     |
| 5  | Sustainability Outlook 5.0 | Open Booth  | Sustainability Club MBA UGM            | MM UGM                      | 16 May 2026      |
| 6  | Art Night 12.0             | Open Booth  | Arts and Entertainment Centrum MBA UGM | MM UGM                      | 22 May 2026      |
| 7  | Rasa Pora                  | Open booth  | Swarna Supported by HIPMI              | LIPPO Plaza Mall Yogyakarta | 10-21 June 2026  |

**Table 2.11 Open Booth Activity**

After participating in several community collaboration activities, direct marketing, and open booth activities throughout

2025, the positive impact on Puddyton's sales growth began to become more pronounced at the end of the year. Open booth activities contributed to expanding direct interaction with consumers, allowing customers to see, try, and understand the product concept of. Healthy bakery, which is the main value of Puddyton. In addition to functioning as a direct sales tool (direct selling), this activity also becomes a medium to increase brand awareness, obtain feedback from consumers, and build trust in the quality of Puddyton products.

December 2025 will be one of the periods with the highest sales increase because it coincides with the seasonal momentum, such as the increasing demand for hampers, year-end gifts, and the consumption of bakery products for family and community events. Based on Puddyton's sales data, profits in December 2025 reached **Rp24,480,000**, an increase compared to November 2025 by **Rp18.679.000**. This increase shows that the combination of strategies, community collaboration, word of mouth, open booth activities, direct selling, as well as utilizing seasonal momentum contributes to increasing market acceptance and strengthening Puddyton's position as healthy bakers with close relationships with their consumers.

| Data Penjualan Puddyton |                    |                    |
|-------------------------|--------------------|--------------------|
| Bulan                   | Omset              | Profit             |
| Feb-25                  | 12.640.000         | 5.010.000          |
| Mar-25                  | 8.730.000          | 2.720.665          |
| Apr-25                  | 6.482.000          | 2.311.000          |
| May-25                  | 10.450.000         | 4.275.000          |
| Jun-25                  | 13.350.000         | 5.400.000          |
| Jul-25                  | 6.486.000          | 2.194.500          |
| Aug-25                  | 8.172.000          | 3.352.000          |
| Sep-25                  | 27.430.000         | 13.365.000         |
| Oct-25                  | 30.760.000         | 14.555.000         |
| Nov-25                  | 35.034.000         | 18.679.000         |
| Dec-25                  | 49.300.000         | 24.480.000         |
| Jan-26                  | 25.790.000         | 12.590.000         |
| Feb-26                  | 41.280.000         | 22.700.000         |
| Mar-26                  | 32.095.000         | 14.390.000         |
| Apr-26                  | 28.150.000         | 12.370.000         |
| May-26                  | 33.675.000         | 14.275.000         |
| Jun-26                  | 34.027.500         | 14.340.500         |
| <b>Total</b>            | <b>403.851.500</b> | <b>187.007.665</b> |

Table 2.12 Sales Data

### 2.1.3.2 Online Marketing

In the business implementation process, Puddyton utilizes digital marketing strategies as one of the main approaches in building brand awareness, strengthening relationships with customers, and communicating the value of the product as a healthy bakery brand. Utilization of digital channels was carried out through Instagram and WhatsApp Business, which have different functions in the communication journey with consumers. Instagram was used as the primary medium for building brand



image (brand image), conveying product visuals, providing education about the concept of a healthy bakery, and communicating Puddyton's differentiated value through the use of healthier and more natural ingredients. Meanwhile, WhatsApp Business was used as a more personalized communication channel to receive orders, provide product information, communicate product availability, and maintain long-term customer relationships that have been established since 2019.

Puddyton's digital marketing strategy not only focuses on delivering product information but also aims to increase market reach through collaboration with external parties.

#### **A. Community Collaboration**

One of the implementations of this strategy is carried out through collaboration with the **Indonesian Young Entrepreneurs Association of the Islamic University of Indonesia (HIPMI PT UII)** through the program **WHISPER (Short Talk on Entrepreneurship)**.

In this activity, Puddyton acted as a resource person to share his experiences in building a healthy bakery business.

The collaborative content is then published through the HIPMI PT UII Instagram and YouTube channels, using the featured collaboration post on Instagram so that content can appear simultaneously on both the community and



Puddyton accounts. This strategy provides Puddyton with the opportunity to leverage the community's audience to increase brand exposure to potential new consumers.

| REEL INSIGHTS VIDEO COMMUNITY COLLABORATION |                    |        |                                                                                                                                                   |                |       |                       |                 |                |       |       |  |
|---------------------------------------------|--------------------|--------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------|-----------------------|-----------------|----------------|-------|-------|--|
| Overview                                    |                    |        | Engagement                                                                                                                                        |                |       | Audience              |                 |                |       |       |  |
| Summary                                     | View               | 14,597 | Action After Viewing                                                                                                                              | Profile Visits | 75    | Whoe Viewed your reel | Followers       |                | 32,4% |       |  |
|                                             | Account Reached    | 4,785  |                                                                                                                                                   | Follows        | 27    |                       | Non-followers   |                | 67,6% |       |  |
|                                             | Average Watch Time | 11s    |                                                                                                                                                   | Bio Link Taps  | 0     |                       | Audience Detail | Age            | 13-17 | 5,4%  |  |
|                                             | Follows            | 27     |                                                                                                                                                   | Likes          | 1,717 |                       |                 |                | 18-24 | 37,8% |  |
| Impact                                      | Skip Rate          | 47,4%  | Interaction                                                                                                                                       | Comments       | 0     | 25-34                 |                 |                | 36,8% |       |  |
|                                             | Share Rate         | 28,2%  |                                                                                                                                                   | Reposts        | 102   | 35-44                 |                 |                | 11,7% |       |  |
|                                             | Like Rate          | 32,0%  |                                                                                                                                                   | Shares         | 1,511 | 45-55                 |                 |                | 5,2%  |       |  |
|                                             | Save Rate          | 1,9%   |                                                                                                                                                   | Savess         | 103   | 55-64                 |                 |                | 1,7%  |       |  |
|                                             | Repost Rate        | 1,9%   |                                                                                                                                                   |                |       | 65+                   |                 | 1,4%           |       |       |  |
|                                             | Comment Rate       | 0,0%   |                                                                                                                                                   |                |       | Country               |                 | Indonesia      | 52,8% |       |  |
| Top Sources of Views                        | Stories            | 33,1%  |                                                                                                                                                   |                |       |                       |                 | United Kingdom | 14,0% |       |  |
|                                             | Profile            | 7,3%   |                                                                                                                                                   |                |       |                       |                 | Singapore      | 6,4%  |       |  |
|                                             | Reels Tab          | 5,9%   |                                                                                                                                                   |                |       |                       |                 | Gender         | Women | 68,2% |  |
|                                             | Feed               | 1,9%   |                                                                                                                                                   |                |       |                       |                 |                | Men   | 31,8% |  |
| Explore                                     | 1,2%               |        |                                                                                                                                                   |                |       |                       |                 |                |       |       |  |
| Link Postingan :                            |                    |        | <a href="https://www.instagram.com/reel/DMu4iA_P_ra/?igsh=NTN6bW0xZnl1NHZw">https://www.instagram.com/reel/DMu4iA_P_ra/?igsh=NTN6bW0xZnl1NHZw</a> |                |       |                       |                 |                |       |       |  |

**Table 2.13 Insight Video Community Collaboration**

Based on the results of the analysis of Instagram Reel Insights in the community collaboration content, the content managed to get 14.597 views, with the number of accounts successfully reaching 4,785. Of the total audience who viewed the content, as many as **67.6% came from non-followers**, whereas **32.4% came from Puddyton followers**. The high proportion of non-follower audiences indicates that community collaboration can expand Puddyton's communication reach beyond its existing customer base. Furthermore, the content generates **1.717 likes**, **1.511 shares**, **102 reposts**, and **103 saves**, which indicates that the content has a fairly high level of

interaction and is able to encourage the organic spread of information about the brand. After viewing the content, there are **75 profile 27 visits and it produced 27 new followers**, which indicates an increase in audience interest in Puddyton's identity and products.



**Figure 2.7 Video Content Community Collaboration**

Link

Viewed: [https://www.instagram.com/reel/DMu4iA\\_P\\_ra/?igsh=NTN6bW0xZnliNHZw](https://www.instagram.com/reel/DMu4iA_P_ra/?igsh=NTN6bW0xZnliNHZw)

## B. Key Opinion Leader (KOL) Collaboration

In addition to collaborating with the community, Puddyton also develops digital marketing strategies through collaboration with **Key Opinion Leaders (KOLs)** on Instagram. This strategy aims to expand market reach through audiences who already have a level of trust in certain figures. Unlike community collaborations, which focus on strengthening credibility and business relationships, KOL collaborations are more geared towards increasing product recognition to a wider audience through recommendations and user experiences. Through this strategy, Puddyton seeks to build the perception that the product is trustworthy. Healthy bakery not only has health value, but also remains relevant to the lifestyle of modern consumers.

| REEL INSIGHTS VIDEO KOL COLLABORATION |                    |                |                                                                                                                                                   |                |           |                      |               |       |       |
|---------------------------------------|--------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------|----------------------|---------------|-------|-------|
| Overview                              |                    |                | Engagement                                                                                                                                        |                |           | Audience             |               |       |       |
| Summary                               | View               | 13,678         | Action After Viewing                                                                                                                              | Profile Visits | 109       | Who Viewed your reel | Followers     |       | 0,9%  |
|                                       | Account Reached    | 5,863          |                                                                                                                                                   | Follows        | 23        |                      | Non-followers |       | 99,1% |
|                                       | Average Watch Time | 13s            |                                                                                                                                                   | Bio Link Taps  | 34        |                      | Age           | 13-17 | 3,5%  |
|                                       | Follows            | 23             |                                                                                                                                                   | Likes          | 606       |                      |               | 18-24 | 33,2% |
| Impact                                | Skip Rate          | Interaction    | Comments                                                                                                                                          | 27             | 25-34     | 42,4%                |               |       |       |
|                                       | Share Rate         |                | Reposts                                                                                                                                           | 56             | 35-44     | 13,5%                |               |       |       |
|                                       | Like Rate          |                | Shares                                                                                                                                            | 518            | 45-55     | 4,2%                 |               |       |       |
|                                       | Save Rate          |                | Savess                                                                                                                                            | 103            | 55-64     | 1,8%                 |               |       |       |
|                                       | Repost Rate        |                | Audience Detail                                                                                                                                   | 65+            | 1,2%      |                      |               |       |       |
|                                       | Comment Rate       |                |                                                                                                                                                   | Country        | Indonesia | 47,7%                |               |       |       |
| Top Sources of Views                  | Stories            | United Kingdom | 27,7%                                                                                                                                             |                |           |                      |               |       |       |
|                                       | Profile            | Singapore      | 5,1%                                                                                                                                              |                |           |                      |               |       |       |
|                                       | Reels Tab          | Women          | 60,5%                                                                                                                                             |                |           |                      |               |       |       |
|                                       | Feed               | Gender         | Men                                                                                                                                               | 39,5%          |           |                      |               |       |       |
|                                       | Explore            |                |                                                                                                                                                   |                |           |                      |               |       |       |
| Link Postingan :                      |                    |                | <a href="https://www.instagram.com/reel/DZrR3fVhpau/?igsh=bTMwMG8xdnB5YXYy">https://www.instagram.com/reel/DZrR3fVhpau/?igsh=bTMwMG8xdnB5YXYy</a> |                |           |                      |               |       |       |

**Table 2.14 Insight Video Key Opinion Leader (KOL) Collaboration**

Based on the results of Reel Insights in KOL collaboration content, the content gets 13,678 views, with the number of accounts successfully reaching 5,863. One of the results that shows the effectiveness of this strategy is the composition of the audience, where **99.1% of viewers come from non-followers and only 0.9% come from Puddyton followers.** The data shows that KOL collaborations can open up access to new audiences who were previously unfamiliar with Puddyton. In terms of engagement, the content generates **606 likes, 27 comments, 518 shares, 56 reposts, and 103 saves.** In addition, the content encourages **109 profile visits, 23 new followers,** as well as **34 bio link taps,** which shows an increase in audience curiosity about the brand and products offered.



**Figure 2.8 Content Video Key Opinion Leader (KOL) Collaboration**

Link Viewed :

<https://www.instagram.com/reel/DZrR3fVhpeu/?igsh=bTMwMG8xdnB5YXYy>

### C. Brand Collaboration

In addition to collaborating with the community, Puddyton also develops digital marketing strategies through collaborations with other brands that have relevant target markets. One implementation of this strategy is through collaboration with CraveBayzz on Puddyton's Instagram channel. This collaboration was carried out by capitalizing on the momentum of Puddyton's participation in the Rasa Pora event, where both brands have the opportunity to increase exposure to potential consumers interested in food products and creative lifestyles. Through this collaboration, Puddyton and CraveBayzz leverage their respective audience bases to expand market reach and increase brand awareness.

The collaboration strategy is carried out through an Instagram Collaboration Post feature, so that the content created can appear simultaneously on both Puddyton and CraveBayzz accounts. In their implementation, Puddyton and CraveBayzz use the concept **of giveaway** as a form of marketing activity to increase audience interaction and encourage consumer engagement with both brands. The giveaway concept was chosen because this strategy can generate a higher level of participation compared to

traditional promotional content, through mechanisms such as following accounts, interacting with content, and providing information to other users. With this approach, the collaboration aims not only to increase direct sales but also to expand the reach of both brands. Brand awareness and build relationships with potential new customers.

| REEL INSIGHTS VIDEO BRAND COLLABORATION |                    |       |                                                                                                                                                   |                 |     |                      |               |       |       |
|-----------------------------------------|--------------------|-------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----|----------------------|---------------|-------|-------|
| Overview                                |                    |       | Engagement                                                                                                                                        |                 |     | Audience             |               |       |       |
| Summary                                 | View               | 8,081 | Action After Viewing                                                                                                                              | Profile Visits  | 47  | Who Viewed your reel | Followers     |       | 42,7% |
|                                         | Account Reached    | 2,115 |                                                                                                                                                   | Follows         | 31  |                      | Non-followers |       | 57,3% |
|                                         | Average Watch Time | 10s   |                                                                                                                                                   | Bio Link Taps   | 2   |                      | Age           | 13-17 | 4,4%  |
|                                         | Follows            | 31    |                                                                                                                                                   | Likes           | 592 |                      |               | 18-24 | 53,6% |
| Impact                                  | Skip Rate          | 58,8% | Interaction                                                                                                                                       | Comments        | 53  | 25-34                |               | 30,8% |       |
|                                         | Share Rate         | 17,4% |                                                                                                                                                   | Reposts         | 62  | 35-44                |               | 6,5%  |       |
|                                         | Like Rate          | 17,9% |                                                                                                                                                   | Shares          | 575 | 45-55                |               | 3,0%  |       |
|                                         | Save Rate          | 0,0%  |                                                                                                                                                   | Savess          | 8   | 55-64                |               | 1,0%  |       |
|                                         | Repost Rate        | 1,9%  |                                                                                                                                                   | Audience Detail |     | 65+                  |               | 0,7%  |       |
|                                         | Comment Rate       | 1,6%  |                                                                                                                                                   |                 |     | Country              | Indonesia     | 55,9% |       |
| Top Sources of Views                    | Stories            | 42,2% | Singapore                                                                                                                                         | 28,9%           |     |                      |               |       |       |
|                                         | Profile            | 2,1%  | Australia                                                                                                                                         | 4,3%            |     |                      |               |       |       |
|                                         | Reels Tab          | 4,5%  | Women                                                                                                                                             | 53,9%           |     |                      |               |       |       |
|                                         | Feed               | 4,4%  | Men                                                                                                                                               | 46,1%           |     |                      |               |       |       |
|                                         | Explore            | 0,7%  |                                                                                                                                                   |                 |     |                      |               |       |       |
| Link Postingan :                        |                    |       | <a href="https://www.instagram.com/reel/DZr6KxrvLay/?igsh=M3R2d2FnY3RvYWU4">https://www.instagram.com/reel/DZr6KxrvLay/?igsh=M3R2d2FnY3RvYWU4</a> |                 |     |                      |               |       |       |

**Table 2.15 Insight Video Reels Brand Collaboration**

Based on the results of the analysis of Instagram Reel Insights, the collaborative content between Puddyton and CraveBayzz has successfully obtained 8,081 views, with the number of accounts successfully reaching **2,115 accounts**. Of the total audience who viewed the content, as many as **57.3% came from non-followers, and 42.7% came from Puddyton followers**. This demonstrates that the brand collaboration strategy successfully expanded the reach of content to audiences beyond customers already familiar with Puddyton. While the proportion of



non-followers wasn't as large as community or KOL collaborations, these results still demonstrate that collaboration between brands can open up opportunities for product introduction to new markets with similar characteristics.

From the audience interaction side, the collaborative content produced 592 likes, 53 comments, 62 reposts, and 575 shares. The high number of shares indicates that the giveaway content has the ability to encourage organic information dissemination through user networks. Furthermore, the content also generates **47 profile visits**, **31 new followers**, as well as **2 bio link taps**, which shows increased audience engagement with Puddyton's account and brand identity after viewing collaborative content. These results demonstrate that the collaboration strategy not only increased reach but also encouraged some audiences to learn more about Puddyton's products and brand.



Figure 2.9 Content Brand Collaboration

Link : <https://www.instagram.com/reel/DZr6KxrvLay/?igsh=M3R2d2FnY3RvYWU4>

Based on an analysis of audience characteristics from three digital collaboration activities conducted by Puddyton the HIPMI PT UII community collaboration, the KOL collaboration, and the CraveBayzz brand collaboration we obtained an overview of the characteristics of potential consumers successfully reached through online marketing strategies. In the community collaboration, the majority of the audience was in the age group **18–24 years old at 37.8%** and 25–34 years old at 36.8%, with a female audience dominating at 68.2%. Meanwhile, KOL collaboration shows audience characteristics that are mostly from the younger age group **25–34 years old at 42.4** and **18–24 years old at 33.2%**, with a majority female audience of **60,5%**. As for the brand collaboration with CraveBayzz, the audience is dominated by the age group **18–24 years old at 53.6%** and **25–34 years old at 30.8%**, with a proportion of female audience of **53,9%**.

Overall, the three collaborative activities showed a relatively consistent audience pattern, dominated by the productive young age group between 18 and 34 years old and with a higher proportion of female audiences. This indicates that Puddyton's digital marketing strategy aligns

with the characteristics of potential consumers, especially younger consumers who are more open to the concept of a healthy lifestyle, food product innovation, and products with added value in terms of health and ingredient quality. These findings also provide insights for Puddyton in determining the direction of future marketing communications, particularly in developing educational content, product storytelling, and collaborating with parties that share the same target market.

In addition to age and gender characteristics, the results of implementing digital collaborations also show that external strategies can expand Puddyton's reach to new audiences. In community collaborations, as many as **67.6% of the audience comes from non-followers**, while KOL collaboration reaches **99,1% non-followers** and CraveBayzz brand collaboration reaches **57,3% non-followers**. The high proportion of non-follower audiences shows that collaboration strategies are effective in increasing brand exposure beyond their existing customer base. This demonstrates that Puddyton's digital marketing not only maintains relationships with existing customers but also builds brand awareness among potential new consumers.

Overall, Puddyton's online marketing implementation shows that the use of Instagram, WhatsApp Business, community collaboration, KOL collaboration, and inter-brand collaboration can strengthen relationship-based marketing strategies (relationship marketing) and improve brand awareness. The digital activities undertaken not only resulted in increased reach and engagement, but also provided data on market characteristics that can be used as a basis for subsequent marketing decisions. With insights into audience profiles and the effectiveness of each collaborative activity, Puddyton has a stronger foundation for developing more targeted communication strategies to strengthen its positioning as a leading global brand. Healthy bakery products that are relevant to the needs of modern consumers.

| Parameter                       |               |               | February 2025 | March 2025     | April 2025    | May 2025                         | June 2025                        | July 2025                            |
|---------------------------------|---------------|---------------|---------------|----------------|---------------|----------------------------------|----------------------------------|--------------------------------------|
| Total Sales                     | Online        |               | 1,245         | 519            | 659           | 985                              | 1,224                            | 335                                  |
|                                 | Offline       |               | -             | 231            | -             | -                                | -                                | -                                    |
| amount of content in production |               |               | -             | -              | -             | -                                | -                                | 2                                    |
| Format postingan                |               |               | -             | -              | -             | -                                | -                                | Feeds<br>Instagram &<br>Vidio Tiktok |
| Community Collaboration         |               |               | -             | 1              | -             | -                                | -                                |                                      |
|                                 | Reach         | Impression    |               |                | -             | -                                |                                  | 14,374                               |
|                                 |               | Reach         |               |                | -             | -                                | -                                | 769                                  |
|                                 | Profile visit | Profile visit | 20            | 45             | -             | -                                | -                                | 248                                  |
|                                 |               | Like          | -             | -              | -             | -                                | -                                | 154                                  |
|                                 |               | Comment       | -             | -              | -             | -                                | -                                | 26                                   |
|                                 |               | Share         | -             | -              | -             | -                                | -                                | 184                                  |
|                                 |               | Save          | -             | -              | -             | -                                | -                                | 4                                    |
| Data                            | Interaction   | Online        | -             | -              | -             | -                                | -                                | -                                    |
| Tottal Marketing Spending       |               |               | Offline       | -              | IDR 2,200,000 | -                                | -                                | IDR 800,000                          |
| Parameter                       |               |               | August 2025   | September 2025 | October 2025  | November 2025                    | December 2025                    | January 2026                         |
| Total Sales                     | Online        |               | 769           | 2,592          | 3,285         | 3,055                            | 2,889                            | 1,735                                |
|                                 | Offline       |               | -             | 176            | -             | -                                | 213                              | -                                    |
| amount of content in production |               |               | -             | -              | -             | -                                | -                                | -                                    |
| Format postingan                |               |               | -             | -              | -             | -                                | -                                | -                                    |
| Community Collaboration         |               |               | -             | -              | -             | 1                                | -                                | -                                    |
|                                 | Reach         | Impression    | -             | -              | -             | -                                | -                                | -                                    |
|                                 |               | Reach         | -             | -              | -             | -                                | -                                | -                                    |
|                                 | Profile visit | Profile visit | -             | -              | -             | 34                               | -                                | -                                    |
|                                 |               | Like          | -             | -              | -             | -                                | -                                | -                                    |
|                                 |               | Comment       | -             | -              | -             | -                                | -                                | -                                    |
|                                 |               | Share         | -             | -              | -             | -                                | -                                | -                                    |
|                                 |               | Save          | -             | -              | -             | -                                | -                                | -                                    |
| Data                            | Interaction   | Online        | -             | -              | -             | -                                | -                                | -                                    |
| Tottal Marketing Spending       |               |               | Offline       | -              | -             | IDR 340,000                      | -                                | -                                    |
| Parameter                       |               |               | February 2026 | March 2026     | April 2026    | May 2025                         | June 2026                        |                                      |
| Total Sales                     | Online        |               | 4,253         | 2,308          | 2,000         | 3,074                            | 609                              |                                      |
|                                 | Offline       |               | -             | 90             | -             | 296                              | 1,579                            |                                      |
| amount of content in production |               |               | -             | -              | -             | 1                                | 4                                |                                      |
| Format postingan                |               |               | -             | -              | -             | Feeds<br>Instagram &<br>WhatsApp | Feeds<br>Instagram &<br>WhatsApp |                                      |
| Community Collaboration         |               |               | -             | -              | -             | -                                | 2                                |                                      |
|                                 | Reach         | Impression    | -             | -              | -             | 4,122                            | 33,859                           |                                      |
|                                 |               | Reach         | -             | -              | -             | 2,704                            | 15,555                           |                                      |
|                                 | Profile visit | Profile visit | -             | -              | -             | 91                               | 777                              |                                      |
|                                 |               | Like          | -             | -              | -             | 28                               | 1,260                            |                                      |
|                                 |               | Comment       | -             | -              | -             | -                                | 81                               |                                      |
|                                 |               | Share         | -             | -              | -             | 63                               | 1,286                            |                                      |
|                                 |               | Save          | -             | -              | -             | 1                                | 112                              |                                      |
| Data                            | Interaction   | Online        | -             | -              | -             | -                                | -                                |                                      |
| Tottal Marketing Spending       |               |               | Offline       | -              | -             | -                                | IDR 70,000                       |                                      |

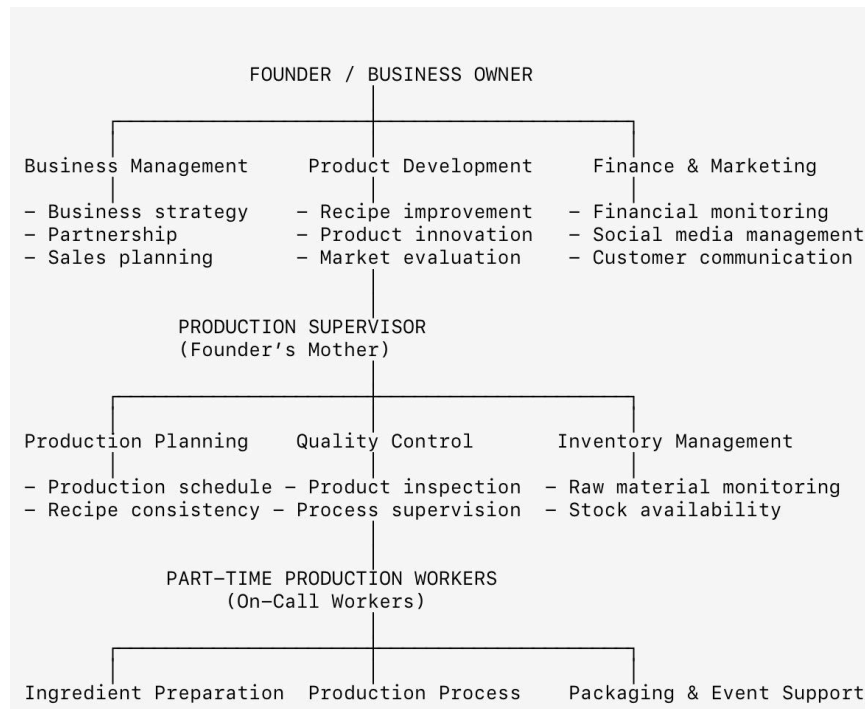
Table 2.16 Marketing Headline Puddyton

#### **2.1.4 Human Resources Performance**

Puddyton Bakery operates as a micro-scale bakery business with a lean organizational structure. During the implementation period, the operational activities were primarily managed by the founder and the founder's mother, supported by part-time workers (on-call workers) during periods of increased production demand, bazaar activities, and sales events. This structure enables operational flexibility; however, it also indicates a relatively high dependency on founder involvement, particularly in production supervision, quality assurance, and business decision-making.

To evaluate the level of operational dependency, Puddyton identified key roles and responsibilities within its current organizational structure. The founder is mainly responsible for business management, product development, marketing activities, financial decisions, and operational coordination. Meanwhile, the founder's mother plays a significant role in production management, recipe consistency, quality control, and daily production supervision. Part-time workers primarily support production preparation, processing, packaging, and event-based operational activities.

## A. Organizational Structure



**Figure 2.10 Puddyton Organizational Structure**

The current role allocation demonstrates that Puddyton applies a multi-functional working system, where several responsibilities are handled by the same individuals. This approach is common among early-stage MSMEs because it allows efficient resource utilization with limited labor costs. However, overlapping responsibilities may create operational risks if key individuals are unavailable, particularly because production quality control and operational decisions remain highly dependent on founder and family knowledge.



To reduce dependency risks, Puddyton applies knowledge transfer through direct supervision, standardized recipes, production procedures, and On-the-Job Training (OJT). Two rounds of OJT have been conducted for production workers, covering raw material preparation, production procedures, product handling, and packaging standards. These activities aim to ensure that production activities can gradually be delegated without reducing product consistency.

#### **B. Responsibility Matrix (RACI)**

| <b>Responsibility Matrix (RACI)</b>                                  |                |                         |                         |
|----------------------------------------------------------------------|----------------|-------------------------|-------------------------|
| <b>Activity</b>                                                      | <b>Founder</b> | <b>Founder's Mother</b> | <b>Part-Time Worker</b> |
| Business strategy                                                    | A/R            | C                       | I                       |
| Product development                                                  | A/R            | C                       | I                       |
| Raw material preparation                                             | C              | A                       | R                       |
| Production process                                                   | C              | A                       | R                       |
| Quality control                                                      | C              | A/R                     | C                       |
| Packaging                                                            | I              | C                       | R                       |
| Sales event support                                                  | A/R            | C                       | R                       |
| Daily operational coordination                                       | A/R            | R                       | C                       |
| <i>A = Accountable, R = Responsible, C = Consulted, I = Informed</i> |                |                         |                         |

**Table 2.17 Responsibility Matrix**

### C. Working Hours and Labour Allocation

During the implementation period, Puddyton's operational hours were adjusted based on production demand and customer orders. Production activities were generally conducted based on batch requirements, with the founder and production supervisor responsible for preparation, monitoring, and quality control activities.

| Role              | Working Pattern                                                          | Estimated Working Hours |
|-------------------|--------------------------------------------------------------------------|-------------------------|
| Founder           | Daily operational coordination, business management, product development | ±40 hours/month         |
| Founder's Mother  | Production supervision and quality control                               | ±60 hours/month         |
| Part-Time Workers | Production support based on demand                                       | ±20–40 hours/month      |

Table 2.18 Work Hours and Labour Allocation

### D. Labour Cost Structure

Puddyton applies a flexible compensation system aligned with its MSME operational model. Part-time workers receive output-based compensation depending on production volume and event requirements. Meanwhile, the founder and family members currently do not receive fixed salaries, as business profits are

primarily allocated toward operational continuity and business development.

| Labour Category   | Compensation System                               |
|-------------------|---------------------------------------------------|
| Founder           | No fixed salary; profit allocation-based          |
| Founder's Mother  | Family contribution; no fixed salary              |
| Part-Time Workers | Output-based payment based on production workload |

**Table 2.19 Labour Cost Structure**

### **E. Recruitment Needs and Future Workforce Development**

Although the current structure supports operational flexibility, Puddyton requires a more structured workforce system as production volume increases. Recruitment decisions should be linked to operational indicators, including:

| Recruitment Trigger                                                                | Required Action                                         |
|------------------------------------------------------------------------------------|---------------------------------------------------------|
| Production demand exceeds current batch capacity                                   | Add additional production workers                       |
| Founder spends excessive time on operational tasks instead of business development | Delegate administrative and production responsibilities |
| Increased order frequency during peak seasons                                      | Establish a permanent production support role           |
| Quality inconsistency due to workload increase                                     | Assign dedicated quality control personnel              |

**Table 2.20 Recruitment Needs and Future Workforce Development**

Overall, Puddyton's current human resource system demonstrates operational flexibility but remains dependent on founder and family involvement. Through clearer role allocation, SOP documentation, cross-training, and gradual workforce expansion, Puddyton can improve operational independence and ensure scalability as business demand increases.

| Parameter                        |                       | February 2025 | March 2025     | April 025    | May 2025      | June 2025                                                     | July 2025                                         |
|----------------------------------|-----------------------|---------------|----------------|--------------|---------------|---------------------------------------------------------------|---------------------------------------------------|
| number of workforce recruitment  |                       | 1             | 0              | 0            | 0             | 0                                                             | 0                                                 |
| amount of training & development |                       | -             | -              | -            | -             | 1                                                             | 1                                                 |
| T&D Material                     |                       | -             | -              | -            | -             | how to make "Roti sisir", sweet bun, Marble cake, Banana Cake | how to make PalmSugarCheese, Natar,Harvest Crunch |
| labor productivity               | Income                | 22.640.000    | 8.730.000      | 6.482.000    | 10.450.000    | 13.350.000                                                    | 6.486.000                                         |
|                                  | Labor                 | 1             | 1              | 1            | 1             | 1                                                             | 1                                                 |
|                                  | income of each worker | 22.640.000    | 8.730.000      | 6.482.000    | 10.450.000    | 13.350.000                                                    | 6.486.000                                         |
| Parameter                        |                       | August 2025   | September 2025 | October 2025 | November 2025 | December 2025                                                 | January 2026                                      |
| number of workforce recruitment  |                       | 0             | 0              | 0            | 0             | 0                                                             | 0                                                 |
| amount of training & development |                       | -             | -              | -            | -             | -                                                             | -                                                 |
| T&D Material                     |                       | -             | -              | -            | -             | -                                                             | -                                                 |
| labor productivity               | Income                | 8.172.000     | 27.430.000     | 30.760.000   | 35.034.000    | 49.300.000                                                    | 25.790.000                                        |
|                                  | Labor                 | 1             | 1              | 1            | 1             | 1                                                             | 1                                                 |
|                                  | income of each worker | 8.172.000     | 27.430.000     | 30.760.000   | 35.034.000    | 49.300.000                                                    | 25.790.000                                        |
| Parameter                        |                       | February 2026 | March 2026     | April 2026   | May 2026      | June 2026                                                     |                                                   |
| number of workforce recruitment  |                       | 0             | 0              | 0            | 0             | 0                                                             |                                                   |
| amount of training & development |                       | -             | -              | -            | -             | -                                                             |                                                   |
| T&D Material                     |                       | -             | -              | -            | -             | -                                                             |                                                   |
| labor productivity               | Income                | 41.280.000    | 32.095.000     | 28.150.000   | 33.675.000    | 34.027.500                                                    |                                                   |
|                                  | Labor                 | 1             | 1              | 1            | 1             | 1                                                             |                                                   |
|                                  | income of each worker | 41.280.000    | 32.095.000     | 28.150.000   | 33.675.000    | 34.027.500                                                    |                                                   |

**Table 2.21 Conclusion of Puddyton's Labor Performa**

### 2.1.5. Challenges in Market Acceptance

In the process of business development, Puddyton faces various challenges in building market acceptance as a healthy bakery brand. The main challenge is not only related to the ability to sell the product, but also to creating consumer understanding of the value offered by Puddyton. This is because the concept of a healthy bakery is still classified as a product category that requires market education, especially when compared to conventional bakery products that are already well known to the public through their taste, price, and ease of access.

One of the main challenges Puddyton faced was building **positioning as a healthy bakery through product differentiation**. The use of alternative raw materials such as sorghum flour, cassava flour, pumpkin flour, potato starch, and natural sweeteners like stevia and palm sugar is Puddyton's differentiating value. However, these advantages are not immediately understood by all consumers because most consumers still perceive healthy bakery products as having limitations in terms of taste, texture, and consumption enjoyment. This condition indicates that product innovation needs to be accompanied by a value communication strategy (value communication) which is able to explain that Puddyton still offers a delicious consumption experience with more attention to the composition of ingredients.

In addition to the challenges of building product perception, Puddyton also faces limitations in expanding its market reach through

marketing strategies. To date, Puddyton has relied on a more hands-on approach. Community-based marketing, customer recommendations (word of mouth), Instagram, and WhatsApp Business as primary communication and sales channels. This strategy is effective in building close relationships with customers and maintaining consumer loyalty, but it has limitations in reaching a broader market quickly. Therefore, it is necessary to develop a more structured marketing strategy through digital content optimization, community collaboration, and leveraging loyal customers as part of a brand awareness growth strategy. Another challenge relates to the marketing communications process in educating consumers about the concept. Healthy bakery Puddyton not only sells food products, but also conveys values such as awareness of raw materials, reduced sugar use, and more balanced consumption choices. However, conveying information about the benefits of alternative ingredients and healthier production processes still requires a communication approach that is easily understood by consumers. Without proper education, consumers tend to judge products solely on taste and price, thus preventing Puddyton's differentiation value from being fully conveyed.

From a product development perspective, Puddyton also faces challenges in maintaining consistent quality and adapting products to consumer preferences. Customer feedback regarding taste, texture, sweetness level, and product variations is a crucial source of information for product evaluation and development. This presents both a challenge

and an opportunity for Puddytton to implement a customer-based approach. Customer insight, namely using consumer experience and input as a basis for creating products that are more suited to market needs.

In addition to internal factors, the level of competition in the bakery industry is also an external challenge that requires attention. The large number of bakery businesses with diverse product concepts provides consumers with numerous choices when making purchasing decisions. Therefore, Puddytton needs to maintain strong differentiation through a combination of product quality, healthier ingredients, customer experience, and consistent brand communication to establish a distinct positioning compared to competitors.

In response to these challenges, Puddytton has implemented several development strategies, such as improving products through regular recipe evaluation, strengthening marketing communications through social media, using communities to build relationships with consumers, and using customer testimonials as social proof. In addition, Puddytton has also begun developing product innovations and utilizing customer feedback as a basis for business decision-making. Through this strategy, Puddytton hopes to improve market understanding and strengthen its presence. Brand positioning as a healthy bakery, expanding consumer reach, and building long-term relationships that support business sustainability

## **2.2 Implementation Reflection**

Based on the implementation of the Business Development Plan, Puddyton identified several managerial learning points derived from operational evidence, implementation outcomes, and strategic adjustments. The reflection was prioritized based on the level of business impact, particularly in relation to scalability, operational stability, market acceptance, and organizational readiness. The following table summarizes the main issues, evidence, root causes, actions taken, results achieved, lessons learned, and future improvement priorities.



| Priority | Issue                                                                      | Evidence                                                                                                                                                                                                                                                                       | Root Cause                                                                                                                                                                        | Action Taken                                                                                                                                                                        | Result                                                                                                                                                                     | Lesson Learned                                                                                                                                                                       | Next Action                                                                                                                     |
|----------|----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| 1        | Limited production scalability and operational capacity                    | Puddyton production capacity remains at approximately 100 chocolate-filled buns per batch, with a production cycle of around 8 hours. Several activities, including preparation, portioning, and packaging, are still performed manually.                                      | Limited investment in production equipment, limited workforce availability, and priority allocation of capital toward business continuity.                                        | Improved operational efficiency through batch production scheduling, standardized product weight (43 grams per piece), and bulk purchasing of raw materials to ensure availability. | Production consistency improved, raw material shortages were reduced, and Puddyton was able to fulfill demand while maintaining product quality.                           | Operational scalability requires process standardization before large-scale expansion. Improving existing processes can increase efficiency before investing in additional capacity. | Evaluate production bottlenecks and gradually invest in equipment and workforce expansion when demand exceeds current capacity. |
| 2        | Limited consumer understanding of healthy bakery positioning               | Although Puddyton uses alternative ingredients such as cassava flour, sorghum flour, pumpkin flour, potato flour, stevia, and palm sugar, some consumers still evaluate products mainly based on taste and price.                                                              | The value proposition of a health-conscious bakery requires consumer education because the differentiation is not immediately visible compared with conventional bakery products. | Strengthened educational marketing through Instagram content, WhatsApp Business communication, bazaars, community collaboration, and direct consumer interaction.                   | Consumer awareness increased through direct engagement and educational content, allowing customers to better understand Puddyton's ingredient choices and product concept. | Product innovation must be supported by effective value communication. Differentiation does not create market value unless consumers understand the benefits offered.                | Develop a structured educational content strategy and evaluate consumer perception toward Puddyton's positioning.               |
| 3        | High dependency on founder and family members in business operations       | Core activities including production supervision, quality control, product development, and operational decision-making remain highly dependent on the founder and founder's mother.                                                                                           | Puddyton operates as a micro-scale business with limited permanent employees and an informal organizational structure.                                                            | Implemented role division, baking training, demonstrations, and two rounds of On-the-Job Training (OJT) for workers.                                                                | Workers gained better understanding of production procedures, although founder involvement remains essential for maintaining quality standards.                            | Human resource development and knowledge transfer are required to reduce key-person dependency and support future scalability.                                                       | Develop clearer job descriptions, responsibility allocation, backup roles, and recruitment criteria based on business growth.   |
| 4        | Inventory management system is not fully integrated                        | Financial recording has been implemented through SIAPIK, generating financial visibility with recorded revenue of Rp403,851,500 and profit of Rp187,007,665 during February 2025–June 2026. However, raw material and finished product inventory are still monitored manually. | Limited resources and greater focus on production and sales activities during the implementation period.                                                                          | Combined SIAPIK financial records with manual inventory monitoring and purchasing decisions based on sales trends and production requirements.                                      | Financial performance evaluation improved, and purchasing decisions became more structured. However, real-time inventory monitoring has not yet been achieved.             | Financial management improvement should be followed by operational data integration to support more accurate decision-making.                                                        | Implement a simple digital inventory system connected with production planning.                                                 |
| 5        | Product development validation remains dependent on direct market feedback | Puddyton successfully developed products such as Roti Sosis Solo and Browncheese, while planned innovations such as high-protein products, diabetes-oriented products, and a mini R&D laboratory have not been fully realized.                                                 | Limited research facilities, technical resources, and product development capacity.                                                                                               | Adjusted product development from research-based development toward customer-based development through internal experiments and consumer feedback from bazaars.                     | New products were developed based on actual customer preferences and market responses.                                                                                     | For MSMEs, customer validation can become an effective alternative approach when formal R&D resources are limited.                                                                   | Develop a structured customer feedback database to support future product innovation decisions.                                 |
| 6        | Marketing expansion remains dependent on organic channels                  | Puddyton successfully utilized Instagram, WhatsApp Business, community collaboration, bazaars, and word-of-mouth marketing. However, paid digital advertising and wider marketplace expansion have not been implemented consistently.                                          | Limited marketing budget and the need to ensure production readiness before broader expansion.                                                                                    | Prioritized community-based marketing, KOL collaboration, customer relationships, and educational social media content.                                                             | Brand awareness increased through community exposure and direct customer interaction.                                                                                      | Marketing expansion should follow operational readiness to prevent demand growth from exceeding production capability.                                                               | Gradually implement digital advertising and broader distribution channels after strengthening operational capacity.             |
| 7        | Sustainability initiatives require gradual implementation                  | The planned implementation of biodegradable packaging has not been fully achieved.                                                                                                                                                                                             | Higher cost, limited availability of suitable materials, and the need to maintain bakery product quality during storage and delivery.                                             | Evaluated packaging alternatives by balancing sustainability objectives, product protection, and operational costs.                                                                 | Sustainability efforts continued gradually without compromising product quality and financial feasibility.                                                                 | Sustainability strategies must be aligned with business capability and operational priorities.                                                                                       | Identify affordable sustainable packaging suppliers and gradually increase adoption.                                            |

**Table 2.22 Implementation Reflection**

Overall, the implementation reflection shows that Puddyton's primary managerial challenges are related to scalability, operational system development, and market education rather than product innovation itself. The highest-impact priorities are strengthening production capacity, reducing founder dependency, and improving consumer understanding of the health-conscious bakery positioning. These findings highlight that sustainable business growth requires not only innovative products but also structured operational systems, effective resource allocation, and continuous evaluation based on measurable business performance.

## CHAPTER III DEVELOPMENT APPROACHES AND FRAMEWORK

### 3.1 Analysis Approach

#### 3.1.1 Analytical Approach Used

In this final assignment, Puddyton applied a **value-driven and market-responsive development approach**, focusing on creating value through health-conscious bakery products that align with the preferences of modern consumers. This approach was selected because Puddyton's development strategy does not only focus on producing bakery products but also on establishing differentiation through selected ingredient choices and consumer-oriented product innovation.

From a business and operational perspective, Puddyton utilized the **B2C Validation Toolset** as the primary framework to evaluate product-market alignment. This framework was applied to assess whether product concepts were relevant to consumer needs, operationally feasible, and suitable for sustainable business development. The validation process involved identifying consumer preferences, developing product concepts, testing product acceptance, and evaluating market responses through direct market activities.

In understanding consumer behavior, Puddyton implemented a **market observation approach and customer feedback loop** through offline sales activities, bazaars, community interactions, and digital

communication channels such as Instagram and WhatsApp Business. These activities allowed Puddyton to gather consumer responses regarding product preferences, taste expectations, ingredient perception, and purchasing considerations.

Through the integration of business validation and consumer feedback, Puddyton developed its products based on both strategic considerations and direct market evidence, ensuring that business decisions were not solely based on internal assumptions but also reflected actual consumer responses.

#### **3.1.1.1 Structured Customer Survey**

A. **Structured Customer Survey** was conducted as a data collection method to evaluate consumer awareness, interest, purchase intention, and behavioral responses toward Puddyton's health-conscious bakery concept. Unlike qualitative customer interviews, this method utilized standardized questions to collect measurable consumer responses from a broader target market. The survey was conducted using an online questionnaire distributed to **100 respondents** representing Puddyton's target consumers. The questionnaire was developed based on the **Attention,**

**Interest, Desire, and Action (AIDA) framework,** consisting of eight multiple-choice questions. Each stage consisted of two questions designed to measure consumer awareness, interest, purchase motivation, and post-purchase intention toward Puddyton products.

This interview aims to explore several key aspects, namely:

- **Attention**

This stage aimed to identify factors that initially attract consumers' attention toward Puddyton and the main sources through which consumers become aware of the brand.

- **Interest**

This stage evaluated consumer interest after understanding Puddyton's product concept, including product variety, ingredient choices, and information considered important before purchasing.

- **Desire**

This stage examined factors influencing consumers' willingness to try Puddyton products, particularly the relationship between product taste, ingredient

selection, perceived value, and purchasing preferences.

- **Action**

This stage analyzed factors influencing consumers' first purchase decisions and consumers' willingness to recommend Puddyton after experiencing the product.

Based on the Structured Customer Survey results, the Attention stage showed that the health-conscious bakery concept was the main factor attracting consumer attention, with 70% of respondents selecting this aspect. Meanwhile, the uniqueness of alternative ingredients, including cassava flour, sorghum flour, pumpkin flour, and potato flour, attracted 29% of respondents. The primary source of awareness came from recommendations by friends, family, or communities, accounting for 75% of respondents, indicating that social trust plays an important role in introducing Puddyton to new consumers.

At the Interest stage, respondents showed the highest interest in product variety and flavor options offered by Puddyton (44%), followed by the use of more

considered ingredients and reduced use of certain additives (36%). Before purchasing, consumers primarily wanted information regarding product taste and texture (42%), previous consumer experiences (31%), and product ingredients or composition (27%).

At the Desire stage, taste remained the strongest factor influencing consumers' willingness to try Puddyton products, with 52% of respondents indicating that good taste despite the health-conscious concept was an important consideration. In addition, alternative and natural ingredient choices influenced 42% of respondents. Furthermore, 61% of respondents stated that they would choose Puddyton when taste, quality, and price were considered appropriate to their needs.

At the Action stage, recommendations from family, friends, or communities were identified as the strongest factor influencing first purchases, with 77% of respondents, followed by Instagram-based product information (19%). After experiencing the products, 95% of respondents expressed willingness to recommend Puddyton to others, demonstrating positive consumer acceptance and potential for word-of-mouth marketing.

### 3.1.1.2 Search Trend Analysis

Search Trend Analysis is an analytical approach that utilizes digital search behavior data to evaluate public interest and attention toward a specific product concept or market category. This analysis provides insights into the development of consumer awareness based on online search activity. However, Google Trends data should be interpreted carefully because the index represents **relative search interest rather than actual market demand, sales volume, or the number of potential customers**.

In the development of Puddyton, Search Trend Analysis was used as a supporting validation method to evaluate the relevance of the **health-conscious bakery concept**, particularly the healthy bread category. This analysis complements the Structured Customer Survey by identifying whether the concept of healthier bakery products receives attention within the digital environment.

The analysis was conducted using Google Trends with the following search parameters:



| Parameter        | Description                            |
|------------------|----------------------------------------|
| Keywords         | “Healthy Bread” and “Roti Sehat”       |
| Search Type      | Web Search                             |
| Geography        | Indonesia                              |
| Period           | June 2025 – June 2026                  |
| Language         | All languages                          |
| Category         | Food & Drink                           |
| Data Measurement | Relative search interest index (0–100) |

**Table 2.23 Google Trends with the following search parameters**

The keywords “Healthy Bread” and “Roti Sehat” were selected to compare consumer familiarity with English and Indonesian terminology related to healthier bakery products. The analysis aimed to identify the level of public attention toward the healthy bread concept and determine whether this trend could support Puddyton’s market positioning.

The analysis evaluated several aspects, including:

1. Comparison of search interest between “Healthy Bread” and “Roti Sehat”.
2. Search interest development over the selected period.
3. Related topics and queries associated with healthy bread.
4. Geographic distribution of search interest, particularly its relevance to Puddyton’s target market.

Based on Google Trends results, the keyword **“Healthy Bread”** showed higher search interest compared with **“Roti Sehat”** during the observation period from June 2025 to June 2026. The search interest for “Healthy Bread” remained relatively stable, with several increases during specific periods. The highest search peak occurred in February 2026 with an index score of 100.

The Google Trends score must be interpreted as a relative measurement. A score of 100 indicates the highest level of search interest for the keyword within the selected period and geographic area, while a lower score represents a proportionally lower level of interest. Therefore, the score does not indicate the actual number of searches, market size, or the number of consumers interested in purchasing the product.

The trend indicates that the healthy bread concept has gained digital attention among consumers. However, search interest alone cannot confirm purchasing behavior, as consumer decisions are also influenced by product taste, price, accessibility, brand trust, and product availability. Therefore, Google Trends is used as supporting evidence rather than the sole basis for determining market potential.

The related topic analysis shows that searches related to “Healthy Bread” are associated with broader food and lifestyle

topics, including bread, whole wheat bread, food, wheat, and eating. Several related searches identified through Google Trends include:

| Related Search    | Relative Interest Score |
|-------------------|-------------------------|
| Healthy Food      | 100                     |
| Wheat             | 82                      |
| Wheat Bread       | 81                      |
| White Bread       | 47                      |
| Healthy Breakfast | 46                      |

**Table 2.24 Several related searches in Google Trends**

These related searches indicate that consumer attention toward healthy bread is connected with interest in food quality, ingredient selection, and healthier eating habits. However, these findings represent consumer search behavior and do not directly demonstrate nutritional preferences or changes in purchasing decisions.

From a geographic perspective, Google Trends data shows that interest in healthy bread-related keywords appears across several regions in Indonesia. The highest levels of interest were observed in North Maluku, Riau Islands, Special Region of Yogyakarta, DKI Jakarta, and Bali. The presence of search interest in the **Special Region of Yogyakarta** provides relevant market

insight for Puddyton because Yogyakarta represents one of its potential consumer markets.

However, this result does not imply guaranteed market demand. Therefore, Puddyton combines search trend insights with other validation methods, including customer surveys, direct consumer interactions, bazaar participation, and sales performance evaluation, to ensure that business decisions are based on both digital trends and actual market responses.

Overall, the Search Trend Analysis supports Puddyton's positioning as a **health-conscious bakery** by showing that healthier bakery concepts receive public attention in the digital space. Nevertheless, the analysis highlights the importance of integrating digital trend data with direct market validation to develop products that align with actual consumer needs and business capabilities.

#### **3.1.1.3 Initial Product Trial and Sensory Test**

Initial Product Trial and Sensory Test is a product validation method used to evaluate consumer responses toward a newly developed product concept before wider commercialization. Unlike a Initial Product Trial and Sensory Test, this method

involves direct consumer interaction with the actual product to evaluate product acceptance, sensory experience, visual appearance, and purchase intention.

In the development process of Puddyton, this method was conducted to validate consumer responses toward the health-conscious bakery concept and identify improvement areas related to product presentation, packaging, product information, and consumer experience. The test allowed Puddyton to evaluate whether the developed products were able to deliver the intended value proposition and meet consumer expectations.

The Initial Product Trial and Sensory Test was conducted with **100 respondents** representing Puddyton's target consumers. Respondents were introduced to Puddyton products and provided with product-related information, including the product concept, ingredient selection, packaging appearance, and product value communication. After experiencing the product, respondents completed a structured questionnaire to evaluate several aspects, including:

- **Product Concept Acceptance**

To evaluate whether consumers understood and accepted Puddyton's health-conscious bakery concept.

- **Product Appearance and Packaging Evaluation**

To identify consumer perceptions regarding visual attractiveness, packaging design, and product presentation.

- **Product Information Needs**

To determine what additional information consumers considered important before purchasing, such as ingredients, product composition, and product benefits.

- **Purchase Intention and Consumer Interest**

To measure consumer willingness to purchase the product after experiencing the product concept.

Based on the Initial Product Trial and Sensory Test results, 44% of respondents considered Puddyton's product concept and appearance highly attractive and easy to understand, while 37% considered the concept attractive but requiring further improvement. Meanwhile, 16% of respondents stated that the concept was interesting, but the product differentiation was not yet clearly communicated.

These findings indicate that consumers generally accepted the health-conscious bakery concept; however, strengthening the communication of Puddyton's unique value proposition remains necessary, particularly regarding ingredient selection and product differentiation.

Regarding product improvement priorities, 72% of respondents identified visual design and packaging as the main aspects requiring improvement. Additionally, 15% of respondents expected clearer ingredient information, while 9% requested stronger communication regarding product advantages and uniqueness. This finding demonstrates that product presentation and value communication are important factors influencing consumer perception.

The test also measured purchase intention after consumers experienced the product concept. Using a scale of 1–10, 32% of respondents rated their purchase interest at level 8, 25% rated it at level 9, and 17% rated it at level 10. These results indicate positive consumer acceptance and suggest that Puddyton products have potential market acceptance when supported by effective communication and presentation.

Furthermore, respondents identified several types of information that could improve their purchasing confidence. 55% of respondents expected product recommendations based on their preferences or consumption needs, while 24% wanted clearer ingredient and composition information, and 16% expected nutritional information or calorie details.

In terms of product appeal, visual appearance and packaging became the strongest attraction factor (45%), followed by the health-conscious bakery concept (21%), low-sugar positioning and natural ingredients (19%), and the use of local ingredients and alternative flours (15%).

The Initial Product Trial and Sensory Test provided important insights that consumer acceptance of Puddyton is influenced not only by the product concept but also by how the value proposition is communicated. Consumers showed positive responses toward the health-conscious bakery concept; however, clearer product information, stronger differentiation communication, and improved packaging design are required to strengthen purchase confidence.

Based on these findings, Puddyton decided to refine its product presentation strategy by improving packaging design, strengthening ingredient communication, and developing clearer product value messaging. The results of this validation process became a reference for further product development and marketing communication strategies.



#### **3.1.1.4 Paid Market Validation**

Paid Market Validation is a product validation method that evaluates consumer responses toward a functional version of a product through direct market interaction. Unlike concept-based validation methods, this stage involves testing the actual product experience, including sensory acceptance, perceived value, and purchasing response from consumers.

In the development process of Puddyton, this stage was conducted after completing initial validation activities, including the Structured Customer Survey, Search Trend Analysis, and Initial Product Trial and Sensory Test. At this stage, Puddyton developed and tested the actual product in the form of **Chocolate Bread** as a functional prototype to evaluate real consumer responses toward the product.

The Paid Market Validation aimed to evaluate:

- **Consumer Acceptance of Product Quality**

This aspect evaluated consumer responses toward sensory attributes, including taste, texture, sweetness level, aroma, and overall consumption experience of Puddyton Chocolate Bread.

- **Product Suitability with Consumer Expectations**

This aspect assessed whether the product concept aligned

with consumer expectations toward a health-conscious bakery product, particularly regarding the use of selected ingredients while maintaining acceptable taste and product quality.

- **Perceived Product Value and Purchase Intention**

This aspect evaluated consumer perception regarding Puddyton's differentiation compared with conventional bakery products, price-value suitability, and potential for repeat purchase.

During this validation stage, consumers experienced the actual product and provided feedback based on direct consumption experience. The feedback obtained covered several important aspects, including product taste acceptance, texture preference, sweetness adjustment, product information clarity, and consumer perception of Puddyton's differentiation as a health-conscious bakery brand.

The results of this validation provided more practical market evidence compared with concept-based validation because consumer responses were based on actual product consumption rather than only product descriptions or visual concepts. The findings became the basis for further product refinement, including

sensory improvement, product communication strategy, packaging development, and strengthening of Puddyton's market positioning.

Through the Functional Prototype and Paid Market Validation stage, Puddyton was able to reduce uncertainty regarding product acceptance and ensure that product development decisions were supported by direct consumer experience and market feedback.

#### **3.1.1.5 Video Explainer**

Explainer videos are a visual communication medium used to convey business concepts, product value, and characteristics in a concise, easy-to-understand manner to consumers. During Puddyton's development, explainer videos were created as digital content through Instagram to visually introduce Puddyton bakery products to potential consumers.

This video content features Puddyton products as a healthy **bakery** by showcasing the product's appearance, the bread's characteristics, and the desired consumption experience for consumers. Through a visual approach, consumers can gain an idea of the product's quality, final appearance, and appeal before making a purchase.

Explainer videos are used for:

- Increase consumer awareness of Puddyton products through digital media.
- Showcasing product characteristics such as appearance, texture, and healthy bakery concepts in a more attractive way.
- Testing the effectiveness of conveying product information through visual content and observing consumer responses to the products displayed.
- Measuring potential consumer interest based on audience interaction and behavior after viewing content.

Based on the results of the performance analysis of explainer videos on Instagram Reels, Puddyton's content has succeeded in getting **10.175 views**, with the number of accounts successfully reaching as many as **7,320 accounts**. Most of the audience came from non-followers, amounting to **74.1%**, while followers contributed 25.9%. This shows that videos have the potential to reach new audiences beyond the community already familiar with Puddyton.

From an engagement perspective, videos generated 93 **likes, 26 comments, and 173 shares**, as well as obtaining **25 new accounts that followed Puddyton's account after seeing the content**. A higher number of shares compared to other interactions

indicates that the content has some informational value or appeal, encouraging the audience to share it with other users

Based on audience characteristics, the majority of viewers are in the age range **25–34 years old at 44.7%**, followed by the age group 18–24 years old, which **amounted to 38.2%**. In terms of gender, the majority of the audience are women with a percentage of **75,8%**, while men are as high as 24.2%. The data shows that Puddyton's content is able to reach the productive-age consumer group, which has the potential to be a healthy bakery target market.

However, the evaluation results also showed that there were aspects that still needed improvement. The video **skip rate was 79.6% with** an average viewing time of **3 seconds**, which indicates that some audience members did not stay long at the beginning of the video. This provides input for the development of subsequent content, particularly in increasing the appeal at the beginning of the video (first impression) to be able to retain the audience's attention longer.

Through the explainer video stage, Puddyton gained validation that using digital media can increase brand reach and introduce the healthy bakery concept to potential new consumers. Audience interaction data serves as the basis for evaluating marketing communications strategies, particularly in creating more

engaging, informative content that effectively conveys Puddyton's core values.

#### **3.1.1.6 Alternative Methods Considered**

Alternative Methods Considered is a potential alternative funding strategy that involves collecting financial support from multiple individuals through digital platforms to support business development activities. In this approach, businesses can obtain external funding while simultaneously increasing brand exposure and testing public interest toward their products.

For Puddyton, Alternative Methods Considered was considered as a potential future strategy to support business expansion, particularly for activities requiring additional capital, such as increasing production capacity, investing in production equipment, and strengthening operational infrastructure.

The potential benefits of implementing Alternative Methods Considered for Puddyton include:

- **Additional Business Funding**

Alternative Methods Considered may provide additional capital to support future business development activities,

including production capacity expansion, operational improvements, and product development.

- **Market Exposure and Brand Awareness**

A Alternative Methods Considered campaign may introduce Puddyton to a wider audience and increase awareness of its health-conscious bakery positioning.

- **Early Market Validation**

Alternative Methods Considered performance may provide additional insight into public interest toward Puddyton products through campaign participation and consumer support.

However, **Alternative Methods Considered was not implemented during the business development period.** Therefore, no Alternative Methods Considered campaign data, funding results, consumer participation data, or market validation evidence were generated. As a result, Alternative Methods Considered was **not used as a basis for evaluating Puddyton's market acceptance, business performance, or strategic decision-making.**

At the current stage of development, Puddyton prioritizes product validation, operational improvement, customer feedback collection, and strengthening brand awareness through direct

market activities, including customer surveys, product testing, bazaars, and community-based marketing. Alternative Methods Considered may be considered as a future strategic option once Puddyton has stronger operational readiness, production capacity, and a broader customer base.

#### **3.1.1.7 Temporary Bazaar/Event Booth**

Temporary Bazaar/Event Booth is an offline market validation activity conducted by participating in temporary events, bazaars, exhibitions, or community activities to introduce products, interact directly with consumers, and evaluate real-time market responses.

During Puddyton's development stage, this method was implemented through participation in various events and bazaars, where Puddyton operated temporary booths to introduce its health-conscious bakery products directly to consumers.

Through Temporary Bazaar/Event Booth activities, Puddyton provided consumers with opportunities to:

- Experience the products directly through product sampling and purchasing.
- Understand Puddyton's product concept, including selected ingredient choices and product differentiation.



- Provide direct feedback regarding product quality, taste, texture, packaging, and overall customer experience.

The objectives of this activity were:

- **Consumer Product Validation**

To obtain direct feedback regarding sensory aspects, including taste, texture, appearance, portion size, packaging, and overall product acceptance.

- **Concept and Value Proposition Validation**

To evaluate consumer understanding of Puddyton's health-conscious bakery positioning, particularly regarding alternative ingredients, product innovation, and differentiation from conventional bakery products.

- **Purchasing Behavior Observation**

To identify consumer purchasing preferences, best-selling products, customer responses toward new product variants, and potential repeat purchase behavior.

- **Marketing and Sales Evaluation**

To evaluate the effectiveness of product presentation, booth arrangement, communication approach, and direct customer interaction during offline sales activities.

The Temporary Bazaar/Event Booth activities provided Puddyton with direct market insights that could not be obtained

solely through digital channels. Through face-to-face interaction, Puddyton was able to understand consumer preferences, evaluate product acceptance, and improve product development and marketing strategies.

Compared with a Temporary Bazaar/Event Booth concept, the Temporary Bazaar/Event Booth approach was more suitable for Puddyton's current business stage because it requires lower operational resources while allowing direct market validation. This approach supports gradual market expansion by strengthening brand awareness, building customer relationships, and collecting consumer feedback before implementing larger-scale retail expansion.

### **3.1.2 Reasons for Selecting the Approach**

The 7 Validation Tool Set B2C approach was chosen because Puddyton is a B2C healthy bakery business. In the early development stage, which requires gradual market validation to minimize the risk of the product not meeting consumer needs.

This approach allows for an iterative product development process, from identifying consumer needs to direct market validation. Each stage serves as a baseline for evaluation to determine the product's feasibility before moving to larger production.

Furthermore, this approach is relevant because Puddyton relies on product development based on quality and consumer preferences, rather than rapid expansion. With validation stages such as recipe testing, limited sales, and direct interaction with consumers, Puddyton can tailor its products more precisely to market demand.

This approach also helps maintain operational efficiency, especially in managing raw materials, production, and distribution on an MSME scale, so business development can run more controlled and sustainable.

#### **3.1.2.1 Reasons for Choosing the Customer Interview Approach**

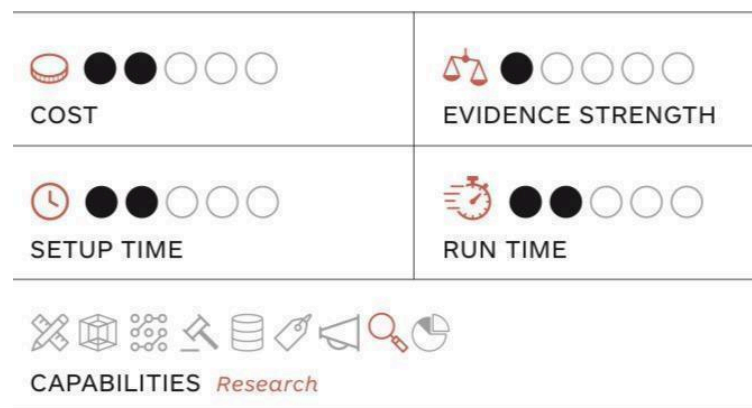


**Figure 3.1 Tool Set Customer Interview 1**

The reason for choosing this toolset is that it can be used to test and validate the Value Proposition Canvas (VPC) and Business Model Canvas (BMC) that have been developed. Through this toolset, I was able to obtain Desirability validation, which includes value proposition (VP), customer relationships (CR), distribution and communication channels (CH), and customer segments (CS).

Furthermore, this toolset also helped obtain Viability validation, which includes cost structure and revenue sources (CS &RS) to assess the feasibility of the business being run

Next, the reason for choosing this toolset is operational reasons in the field, namely:



**Figure 3.2 Tool Set Customer Interview 2**

- A. Cost Aspect (2 of 5): Customer interviews have relatively low costs because they can be conducted in person or online.
- B. Time Aspect Needed for Preparation (2 of 5): Preparation is quite fast because it only requires compiling questions and determining target consumers.
- C. Strength of Evidence Aspect (1 of 5): The data obtained is qualitative in nature and therefore depends on consumer opinions and experiences.

#### D. Time Aspect Required for Implementation (2 of 5):

The interview process can be carried out in a relatively short time so that consumer feedback can be obtained quickly.

This toolset has the capability in the Research function, because it helps Puddyton to obtain data, insights, and input directly from consumers as a basis for developing Healthy Bakery products that suit market needs.

#### 3.1.2.2 Search Trend Analysis



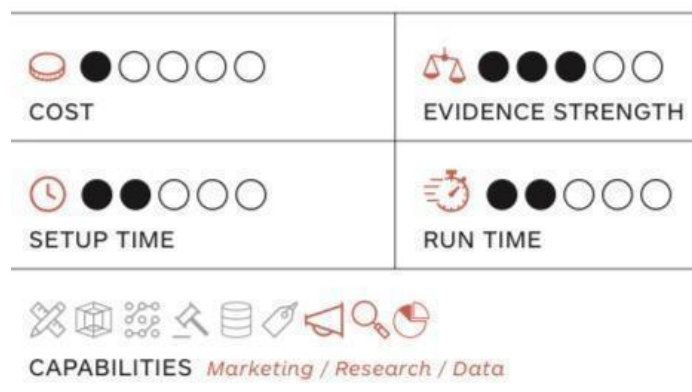
**Figure 3.3 Tool Set Search Trend Analysis 1**

Search Trend Analysis is ideal for conducting independent market research, especially in identifying the latest trends, rather than relying solely on market research data from third parties

Through this toolset, the researcher was able to test and validate the Value Proposition Canvas (VPC) and Business Model Canvas (BMC) that had been developed, specifically to obtain Desirability validation, which includes value proposition (VP), customer relationships (CR), distribution and communication

channels (CH), and customer segments (CSeg). Furthermore, this toolset also helped obtain Viability validation, which includes cost structure (CStr) and revenue streams (RS) to assess the feasibility of the business being run.

Next, the reasons for selecting this toolset are based on operational reasons in the field, namely:



**Figure 3.4 Tool Set Search Trend Analysis 2**

- A. Cost Aspect (1 of 5): Search Trend Analysis has a relatively low cost because it can be done using digital platforms and free tools.
- B. Time Aspect Required for Preparation (2 of 5): Preparation of the analysis is relatively fast because it only requires determining the keywords and the platform used.

C. Strength of Evidence Aspect (3 of 5): The data obtained is quite strong because it comes from search trends and market responses.

D. Time Aspect Required for Implementation (2 of 5): The analysis process can be carried out in a relatively short time.

This toolset has capabilities in Marketing, Research, and Data functions, as it helps Puddyton understand market trends and consumer behavior through digital data.

### 3.1.2.3 Reasons for Choosing the Initial Product Trial and Sensory Test

#### Approach



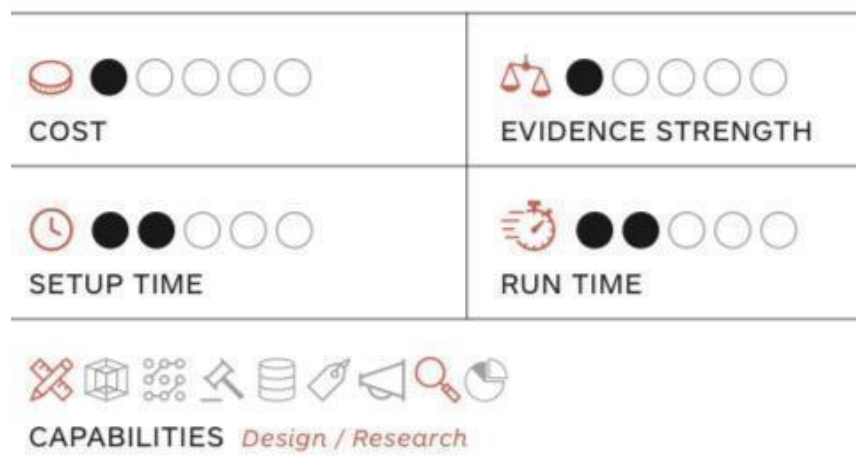
**Figure 3.5 Tool Set Initial Product Trial and Sensory Test 1**

Initial Product Trial and Sensory Test are ideal for quickly testing product concepts with potential customers and gaining feedback in the early stages of development.

However, Initial Product Trial and Sensory Tests cannot replace comprehensive usability testing because they only provide an initial representation of the product. Through this toolset, I can test and validate the Value Proposition Canvas (VPC) and Business

Model Canvas (BMC) that have been prepared, specifically to obtain Desirability validation, which includes value proposition (VP), customer relationships (CR), distribution and communication channels (CH), and consumer segments (CS). In addition, this toolset also helps obtain Viability validation, which includes cost structure and revenue sources (CS&RS) to assess the feasibility of the business being run.

Next, the reasons for selecting this toolset are based on operational reasons in the field, namely:



**Figure 3.6 Tool Set Initial Product Trial and Sensory Test 2**

- A. Cost Aspect (1 of 5): Initial Product Trial and Sensory Tests have relatively low costs because they only use simple sketches or designs before the product is physically made.
- B. Time Aspect Required for Preparation (2 of 5): The preparation process is relatively fast because it only



requires the creation of an initial design and product concept.

C. Strength of Evidence Aspect (1 of 5): The evidence obtained is still considered weak because the prototype is still a visual concept and cannot yet demonstrate real usage experience.

D. Time Aspect Required for Implementation (2 of 5): The Initial Product Trial and Sensory Test testing process can be carried out in a relatively short time to obtain initial feedback from consumers.

This toolset has capabilities in Design and Research functions, because it helps Puddyton explore product designs and obtain initial input from consumers before entering the physical product development stage.

#### **3.1.2.4 Paid Market Validation**



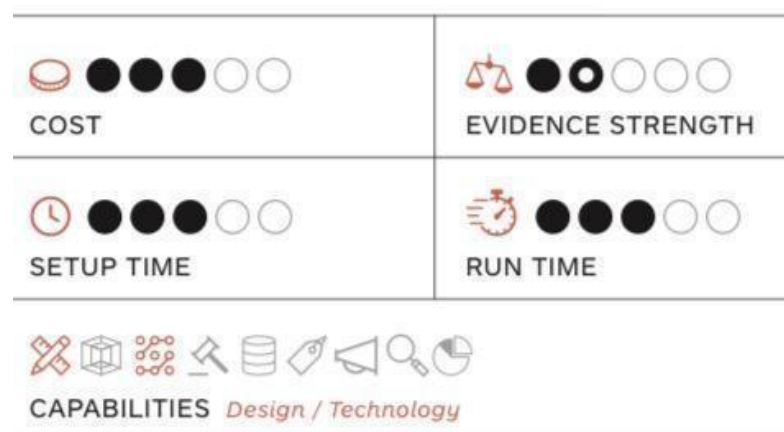
**Figure 3.7 Tool Set Paid Market Validation 1**

Paid Market Validation is ideal for testing various interactions or rapidly developing physical solutions with

consumers. Through the resulting physical prototypes, businesses can gain immediate feedback on the product's design, function, and usability before moving to the next production stage.

Through this toolset, The researcher can test and validate the Value Proposition Canvas (VPC) and Business Model Canvas (BMC) that have been prepared, specifically to obtain Desirability validation, which includes value proposition (VP), consumer relationships (CR), and distribution and communication channels (CH). In addition, this toolset also helps obtain Feasibility validation, which includes key activities (KA), key resources (KR), and key partners (KP), as well as Viability validation, which includes cost structure and revenue sources (CS&RS) to assess the feasibility of the business being run.

Next, the reasons for selecting this toolset are based on operational reasons in the field, namely:



**Figure 3.8 Tool Set Paid Market Validation 2**

- A. Cost Aspect (3 of 5): has quite high costs because it requires materials, production processes, and making physical product samples.
- B. Time Aspect Required for Preparation (3 of 5): The preparation process takes longer because it involves making patterns, selecting materials, and the prototype production process.
- C. Strength of Evidence Aspect (2 of 5): Physical prototypes provide a direct picture of product use, but validation results are still limited to the early stages of product development.
- D. Time Aspect Required for Implementation (3 of 5): The prototype testing process takes quite a long time because the product needs to be tested directly by consumers to obtain user feedback.

#### **3.1.2.5 Explainer Video**

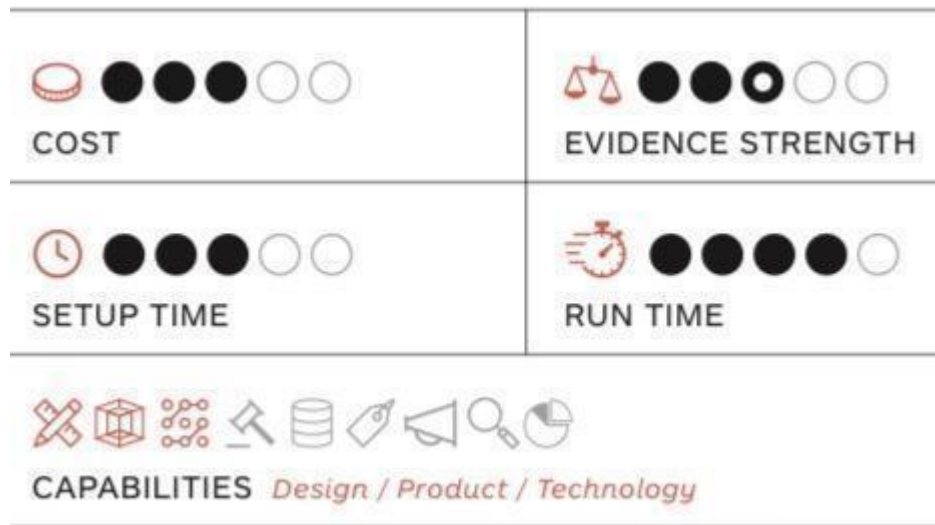


### **Figure 3.9 Tool Set Explainer Video 1**

Explainer videos are ideal for quickly and broadly explaining a value proposition to consumers. Video allows consumers to understand a product's benefits, usage instructions, and advantages more easily than through written explanations alone.

Through this toolset, The researcher was able to test and validate the Value Proposition Canvas (VPC) and Business Model Canvas (BMC) that had been installed developed, specifically to obtain Desirability validation, which includes value proposition (VP), customer relationships (CR), distribution and communication channels (CH), and consumer segments (CS). Furthermore, this toolset also helped obtain Viability validation, which includes cost structure and revenue sources (CS&RS) to assess the feasibility of the business being run.

Next, the reasons for selecting this toolset are based on operational reasons in the field, namely:



**Figure 3.10 Tool Set Explainer Video 2**

- A. Cost Aspect (3 of 5): Explainer videos require quite high costs because they require the process of content creation, video shooting, and editing.
- B. Time Aspect Required for Preparation (3 of 5): Video preparation takes quite a long time because it involves content concepts, scripts, video shooting, and the editing process.
- C. Strength of Evidence Aspect (3 of 5): The explainer video provides quite strong data through the number of views, likes, shares, and audience response to the product.
- D. Time Aspect Required for Implementation (4 of 5): The process of distributing and evaluating videos takes longer to see the response and engagement from the target market.

This toolset has capabilities in Design, Product, and Technology functions, because it helps Puddyton explain product concepts visually while measuring market interest through digital media.

### 3.1.2.6 Alternative Methods Considered



**Figure 3.11 Alternative Methods Considered Tool Set 1**

Alternative Methods Considered is ideal for launching and introducing new businesses to consumers who believe in the value proposition offered. Through crowdfunding, entrepreneurs can test market interest and gain financial support from potential customers. However, Alternative Methods Considered is not ideal for determining whether a business is truly viable in terms of operations and available resources.

Through this toolset, The researcher was able to test and validate the Value Proposition Canvas (VPC) and Business Model Canvas (BMC) that had been developed, specifically to obtain Desirability validation, which includes value proposition (VP), customer relationships (CR), distribution and communication

channels (CH), and consumer segments (CS). Furthermore, this toolset also helped obtain Viability validation, which includes cost structure and revenue sources (CS&RS) to assess the feasibility of the business being run.

Next, the reasons for selecting this toolset are based on operational reasons in the field, namely:



**Figure 3.12 Alternative Methods Considered Tool Set 2**

- A. Cost Aspect (5 out of 5): Alternative Methods Considered costs are generally used for video production, marketing, logistics, and campaign implementation. The campaign must be of high quality to attract potential customers.
- B. Time Aspect Required for Preparation (4 out of 5): Preparing a Alternative Methods Considered campaign can take several weeks to several months because it requires

creating videos, compiling content, and determining the price and benefits offered to backers.

C. Strength of Evidence Aspect (5 of 5): Alternative Methods

Considered can show the level of market interest in a product through the number of supporters, interactions, comments, and responses obtained during the campaign.

D. Time Aspect Required for Implementation (4 of 5):

Alternative Methods Considered campaigns usually last for 30-60 days until they reach their target or end.

This tool can also support various business functions, such as design, product development, marketing and finance.

### 3.1.2.7 Temporary Bazaar/Event Booth



Figure 3.13 Tool Set Temporary Bazaar/Event Booth 1

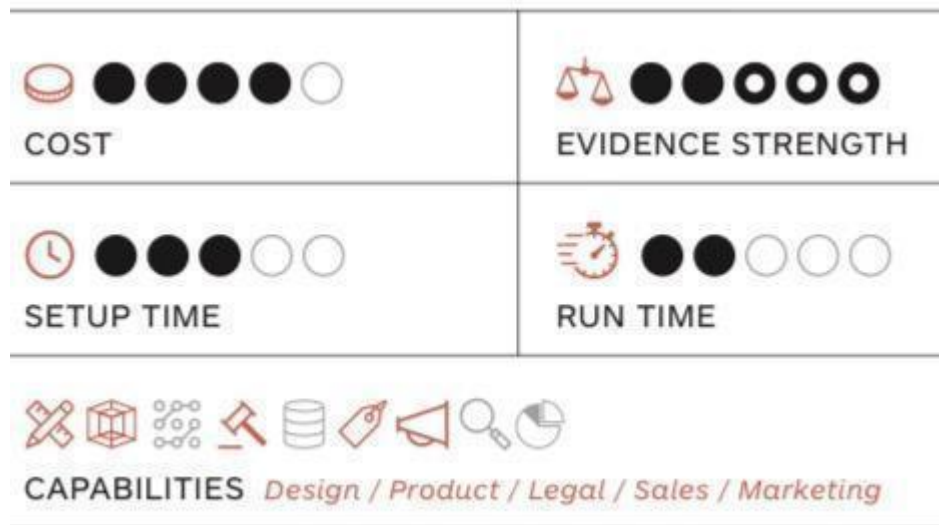
Pop-up stores are ideal for testing direct interactions with consumers and determining their genuine interest in making a purchase. Through face-to-face interaction, businesses can obtain



direct feedback on products, pricing, and customer experience. However, this method is less ideal for businesses focused on business-to-business (B2B), as exhibitions or conference booths are generally more effective for reaching business customers.

Through this toolset, it the researcher can test and validate the Value Proposition Canvas (VPC) and Business Model Canvas (BMC) that have been prepared, especially to obtain Desirability validation, which includes value proposition (VP), consumer relationships (CR), and distribution and communication channels (CH). In addition, this toolset also helps obtain Feasibility validation, which includes key activities (KA), key resources (KR), and key partners (KP), as well as Viability validation, which includes cost structure (Cost Structure) and revenue streams (RS) to assess the feasibility of the business being run.

Next, the reasons for selecting this toolset are based on operational reasons in the field, namely:



**Figure 3.14 Tool Set Temporary Bazaar/Event Booth 2**

- A. Cost Aspect (4 out of 5) : (The store requires more costs than a simple experiment because it includes the cost of renting a place, promotion, and possible licensing and insurance costs.
- B. Time Required for Preparation (3 out of 5): This takes several days to several weeks, depending on location availability. Additionally, a professional storefront layout and promotional strategies are required to attract visitors.
- C. Strength of Evidence Aspect (5 of 5): Pop Up Store provides strong evidence regarding consumer interest through direct interaction and the conversion rate of visitors into buyers or potential consumers.
- D. Time Required for Implementation (2 of 5): generally takes place over a short period of time, ranging from a few hours

to a few days, thus enabling the business to gain learning and feedback quickly.

This toolset can support various business functions, such as design, product development, legal, sales, and marketing.

To implement it, an understanding of licensing, promotions, and the ability to serve customers directly is required.

### **3.2 Data Collection and Data Analysis Techniques**

#### **3.2.1 Data collection methods**

To support the analysis of Puddyton's business development, the data collection method was carried out using the 7 Validation Tool Set B2C approach to obtain data related to consumer needs, product development, and market response to Puddyton products.

##### **A. Customer Interview**

- **Preparation**

1. Develop an interview guide to dig into:

- Consumer needs (customer jobs).
- Problems faced by consumers (customer pains).
- Benefits expected by consumers (customer gains).
- Consumer willingness to purchase a product.
- Unmet needs between the products and solutions offered.

2. Prepare for the interview.
3. Determine the implementation period based on the results of the analysis that has been carried out.

- **Implementation**

1. The interviewer asks questions based on the interview guide and digs for more in-depth information if necessary.
2. The scribe records the consumer's answers in detail, including the expressions used and the body language shown.
3. The process was carried out on approximately 100 respondents.

## **B. Search Trend Analysis**

- **Preparation**

1. Determine the tools to be used, such as Google Trends.
2. Determine the geographic area that is the focus of the search.
3. Compile a list of topics to be analyzed, such as:
  - Consumer efforts to fulfill their needs (customer jobs).
  - Consumer efforts to overcome the problems faced (customer pains).

- How consumers obtain the desired benefits (customer gains).
- Consumer dissatisfaction with existing solutions.

- **Implementation**

1. Conduct a search using keywords that are relevant to the specified topic.
2. Take a screenshot and export the search results.
3. Note down important findings or things that are considered interesting during the analysis process.

### **C. Initial Product Trial and Sensory Test**

- **Preparation**

1. Determine the purpose of the Initial Product Trial and Sensory Test experiment.
2. Determine the target respondents who will take part in the test, especially those who have an understanding of the product being offered.
3. Compile testing guidelines.
4. Make a Initial Product Trial and Sensory Test sketch.
5. Conduct internal testing to ensure the usage flow is running smoothly.
6. Schedule testing sessions with potential customers.

- **Implementation**

1. Explain to respondents that testing is conducted to obtain input on the product being developed.
2. One person is responsible for conducting interviews and interacting with respondents.
3. Another person is responsible for recording the results of observations and respondents' responses.
4. Close the testing session and thank the respondents.

#### **D. Paid Market Validation**

- **Preparation**

1. Collect evidence and findings from previous experiments as a basis for creating a prototype.
2. Create a product model using three-dimensional modeling software.
3. Print the prototype using a 3D printer.
4. Determine and schedule consumers who will participate in the testing session.

- **Implementation**

1. Show the 3D printed prototype to consumers.
2. One team member is tasked with conducting the interviews.
3. Other team members are tasked with recording consumer opinions, consumer needs (customer

jobs), consumer problems (customer pains), benefits expected by consumers (customer gains), and consumer body language.

4. Close the interview session by asking for permission to contact the consumer again for the next test which has a higher level of detail.

## **E. Video Explainer**

- **Preparation**

1. Compile an explainer video script.
2. Using the relationships between elements in the Value Proposition Canvas (VPC) as a basis for compiling video scripts and visuals.
3. Create an explainer video.
4. Upload videos to social media, video platforms, email, or landing pages.
5. Ensure video analytics features and call-to-action (CTA) links are working properly.

- **Implementation**

1. Publish the video to the audience.
2. Direct visitor traffic to the video.
3. If the comments feature is available, interact with the audience by answering questions related to the solutions offered.

## **F. Crowdfunding**

- **Preparation**

1. Determine the funding target you want to achieve and explain in detail how the funds will be used.  
Choose an available Alternative Methods  
Considered platform or create your own.
2. Create a high-quality Alternative Methods  
Considered video that is able to attract the interest of potential supporters.
3. Display the value proposition statement clearly below the video.
4. Place a call-to-action to support product funding in a prominent position.
5. Explain consumer problems, the solutions offered, and the benefits consumers will receive.
6. Determine the nominal variation of support (pledge) along with the benefits that supporters will receive.

- **Implementation**

1. Launch a Alternative Methods Considered campaign to the public.
2. Direct visitor traffic to the campaign page.
3. Actively interact via social media and campaign pages by answering comments and questions from



potential supporters.

## **G. Pop Up Store**

- **Preparation**

1. Determine the location of the Pop Up Store.
2. Take care of administrative needs such as rent, permits and necessary insurance.
3. Designing consumer experiences while visiting the Pop Up Store.
4. Prepare operational and logistical needs.
5. Promote the Pop Up Store operational schedule to potential consumers.

- **Implementation**

1. Open and operate a Pop Up Store.
2. Collect necessary data and evidence from interactions with consumers.
3. Close the Pop Up Store activity after the testing period is complete.

### **3.2.2 Data Analysis Techniques**

In this study, the data analysis technique was adapted to the approach Validation Tool Set B2C used to test and evaluate the suitability of Puddyton's business strategy as a consumer-based healthy bakery brand. This technique aims to process, analyze, and interpret various data

obtained from customer validation processes, marketing activities, and market responses to Puddyton products.

Through this approach, data collected from community activities, social media, collaborations, and direct sales are analyzed to determine consumer acceptance of healthy bakery products, the effectiveness of marketing strategies, and potential future product development. Furthermore, this analysis was used to ensure that Puddyton's positioning as a healthy bakery brand aligns with the needs and preferences of its increasingly health-conscious target market.

Thus, this data analysis technique not only focuses on evaluating business performance, but also becomes the basis for strategic decision making for the sustainable development of Puddyton in the B2C market.

#### **A. Customer interview**

In this study, data collection was carried out through direct consumer surveys using **Google Form** as a data collection instrument to understand consumer perceptions, needs and preferences for Puddyton products as healthy bakery. Data collection was carried out offline by asking respondents to fill out a questionnaire that had been prepared based on a descriptive approach. **AIDA (Attention, Interest, Desire, Action)** as a basis for understanding the stages of consumer response to a product. As many as **100 respondents representing** Puddyton's target market were asked to choose multiple-choice answers that best described their conditions, preferences, and consumption behavior towards healthy bakery products.

The preparation of questions in the questionnaire is divided into four AIDA stages with a total of **8 questions**, where each stage consists of two questions. Attention Stage used to understand the level of consumer awareness of the healthy bakery trend and consumer attention to products with health value. Interest used to determine consumer interest in product concepts, alternative raw materials, and innovations offered by Puddyton. Desire used to identify factors that drive consumer desire to purchase a product, such as taste, ingredient quality, health benefits, and product value. Meanwhile, the next stage is Action used to understand consumer tendencies in making purchases, including factors that influence purchasing decisions. The results of data collection were then analyzed by grouping them based on the main categories that correspond to Puddyton's business development objectives, namely the level of consumer awareness of the healthy bakery concept

preferences for products and raw materials, purchasing considerations, and potential market acceptance of Puddyton products. Next, a simple analysis was conducted using **ranking analysis** to determine the factors that have the greatest influence on consumer purchasing decisions. The analysis results show that taste remains the primary factor in bakery product purchasing decisions, but consumers are also starting to consider ingredient quality, health value, and product uniqueness as supporting factors. These findings serve as the basis for Puddyton to strengthen its positioning strategy as a healthy bakery brand product. Healthy bakery brand which is able to combine health values, raw material innovation, and taste experiences that suit consumer preferences.

| No | Question                                                              | Category           | Answer                                                         | Chart |                                                                                                     |
|----|-----------------------------------------------------------------------|--------------------|----------------------------------------------------------------|-------|-----------------------------------------------------------------------------------------------------|
| 1  | Age                                                                   | Respondent Profile | 13-17                                                          | -     | Usia Responden<br>100 responses<br>                                                                 |
|    |                                                                       |                    | 18-24                                                          | 6%    |                                                                                                     |
|    |                                                                       |                    | 25-34                                                          | 86%   |                                                                                                     |
|    |                                                                       |                    | 35-44                                                          | 7%    |                                                                                                     |
|    |                                                                       |                    | 45-55                                                          | 1%    |                                                                                                     |
|    |                                                                       |                    | 65+                                                            | -     |                                                                                                     |
| 2  | Occupation                                                            |                    | Mahasiswa                                                      | 4%    | pekerjaan<br>100 responses<br>                                                                      |
|    |                                                                       |                    | Ibu Rumah tangga                                               | 30%   |                                                                                                     |
|    |                                                                       |                    | Pegawai swasta                                                 | 4%    |                                                                                                     |
|    |                                                                       |                    | Pegawai Negeri                                                 | 3%    |                                                                                                     |
|    |                                                                       |                    | Pengajar                                                       | 6%    |                                                                                                     |
|    |                                                                       |                    | Dokter                                                         | 2%    |                                                                                                     |
| 3  | Domicile                                                              |                    | Apoteker                                                       | -     | Domicili Responden<br>100 responses<br>                                                             |
|    |                                                                       |                    | Wiraswasta                                                     | 51%   |                                                                                                     |
|    |                                                                       |                    | DI Yogyakarta                                                  | 92%   |                                                                                                     |
|    |                                                                       |                    | Magelang                                                       | 5%    |                                                                                                     |
|    |                                                                       |                    | Semarang                                                       | 2%    |                                                                                                     |
|    |                                                                       |                    | DKI Jakarta                                                    | 1%    |                                                                                                     |
| 4  | In a month, how often do you buy bread, cakes, or bakery snacks?      |                    | Bandung                                                        | -     | Dalam satu bulan, seberapa sering Anda membeli roti, kue, atau camilan bakery?<br>100 responses<br> |
|    |                                                                       |                    | Solo                                                           | -     |                                                                                                     |
|    |                                                                       |                    | More Than 8 times a month                                      | 19%   |                                                                                                     |
|    |                                                                       |                    | 5-8 times a month                                              | 50%   |                                                                                                     |
|    |                                                                       |                    | 3-4 times a month                                              | 26%   |                                                                                                     |
|    |                                                                       |                    | 1-2 times a month                                              | 5%    |                                                                                                     |
| 5  | Have you ever bought bakery food products that claim to be healthier? |                    | yes, often                                                     | 67%   | Apakah pernah membeli produk makanan Bakery yang diklaim lebih sehat?<br>100 responses<br>          |
|    |                                                                       |                    | yes, once in a while                                           | 25%   |                                                                                                     |
|    |                                                                       |                    | ever but rarely                                                | 8%    |                                                                                                     |
|    |                                                                       |                    | not yet                                                        | -     |                                                                                                     |
| 6  | Have you heard of or ever purchased a Puddyton product?               |                    | Already know about and have purchased Puddyton product         | 77%   | Apakah Anda sudah mengetahui atau pernah membeli produk Puddyton?<br>100 responses<br>              |
|    |                                                                       |                    | Already know about, but have never purchased Puddyton products | 23%   |                                                                                                     |
|    |                                                                       |                    | Have heard of Puddyton, but have never bought it?              | -     |                                                                                                     |
|    |                                                                       |                    | never heard of or bought Puddyton products                     | -     |                                                                                                     |

**Table 3.1 Respondents Profile Customer Interview**

Based on age characteristics, the majority of respondents are in the age group **25–34 years old with a percentage of 86%**, then followed by the age group **35–44 years old by 7%**, **18–24 years old by 6%**, And **45–55 years old by 1%** The dominance of respondents in the productive age range indicates that Puddyton products have

the potential to be accepted by adult consumers who are starting to pay attention to food quality, healthy lifestyles, and product selection based on the added value offered.

In terms of work, most of the respondents are **entrepreneurs with a percentage of 51%**, followed by **housewives by 30%**. In addition, there were 6% of respondents who worked as teachers, 4% each as students and private sector employees, 3% as civil servants, and 2% as doctors. This composition indicates that respondents came from quite diverse backgrounds, thus providing a picture of consumer perceptions across various activity groups and consumption needs.

Based on domicile, the majority of respondents come from the **Special Region of Yogyakarta with a percentage of 92%**, followed by Magelang at 5%, Semarang at 2%, and DKI Jakarta at 1%. The high prevalence of respondents from the Yogyakarta region aligns with Puddyton's growing operational conditions in the region. This provides a relevant picture of the local market's perception of the healthy bakery concept developed by Puddyton.

In terms of bakery product purchasing behavior, the survey results show that the majority of respondents have a

habit of regularly purchasing bread, cakes, or bakery snacks. **50% of respondents make purchases 5–8 times in a month**, followed by **26% of respondents 3–4 times in a month**, **19% of respondents more than 8 times in one month**, and **5% of respondents 1–2 times a month**. The data shows that bakery products have a fairly high consumption rate among respondents, thus creating market opportunities that support Puddyton's business development.

In addition to the general frequency of bakery purchases, the survey also showed that most respondents had experience consuming bakery products that were claimed to be healthier. **67% of respondents stated that they often buy healthy bakery products.**, while 25% of respondents have purchased the product occasionally and 8% of respondents rarely purchase it. This condition shows that the concept of healthy bakery has begun to be recognized by consumers and has the potential for market acceptance, although it still requires communication that can explain the product's value better.

Meanwhile, the level of recognition of the Puddyton brand showed positive results. **77% of respondents stated that they already knew about and had purchased**



**Puddyton products.** while 23% of respondents were aware of Puddyton but had never made a purchase. There were no respondents who were completely unaware of or had never heard of Puddyton. These results indicate that Puddyton has a fairly good level of awareness among the target respondent group, but there is still an opportunity to convert consumers who are already familiar with the brand into customers through improved marketing communications and the purchasing experience.

Overall, the characteristics of the respondents indicate that the survey was dominated by productive-age consumers, domiciled in Yogyakarta, who have a habit of consuming bakery products, and have a level of awareness of healthy bakery products. These findings support Puddyton's development strategy as a healthy bakery brand, because it shows that there is a match between market characteristics and the values that we want to build, namely presenting bakery products that not only prioritize taste, but also pay attention to the quality of raw materials and a healthy lifestyle.

| AIDA Stage | Question                                                                                                                       | Survey Result                                                                                                                                                                                                                                                       | Interpretation of Result                                                                                                                                                                                                                                 | Relationship with Puddyton's Research Objectives                                                                                                                                                                                  |
|------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Attention  | What was the first thing that caught your attention about Puddyton products?                                                   | 70% of respondents were attracted by the concept of a healthier bakery compared to conventional bakery products. Meanwhile, 29% were interested in the uniqueness of alternative ingredients such as pumpkin flour, cassava flour, sorghum flour, and potato flour. | The healthy bakery concept has become the main factor that attracts consumer attention. In addition, the use of alternative ingredients strengthens Puddyton's product differentiation by providing added value beyond conventional bakery products.     | This finding supports the research objective regarding how Puddyton builds its brand positioning as a healthy bakery through product differentiation based on alternative ingredients and healthier product concepts.             |
| Attention  | Through what media or sources are you most likely to learn about and pay attention to Puddyton products?                       | 75% of respondents discovered Puddyton through recommendations from friends, family, or other customers. Meanwhile, 21% obtained information through communities or activities related to a healthy lifestyle.                                                      | Personal recommendations and community networks play an important role in creating brand awareness. This indicates that trust-based communication is highly effective in introducing products with a relatively new concept, such as healthy bakery.     | This supports the research objective regarding the role of community collaboration and word of mouth in increasing brand awareness and expanding Puddyton's consumer reach.                                                       |
| Interest   | After learning about Puddyton's concept as a healthy bakery, what made you most interested in learning more about the product? | 44% of respondents were interested in the product options and flavors offered by Puddyton. Meanwhile, 36% were interested because the products minimize the use of additional ingredients such as fragrances, softeners, and bleaching agents.                      | Consumers do not only consider health benefits but also prioritize taste experience and product variety. Therefore, communication strategies need to balance health-related information with product quality and sensory experience.                     | This supports the research objective regarding how Puddyton communicates its product value through educational marketing to help consumers understand that healthy bakery products can still provide enjoyable taste and quality. |
| Interest   | What information would you most like to know before deciding to try Puddyton products?                                         | 42% of respondents wanted to know about product taste and texture. Furthermore, 31% were interested in customer testimonials, while 27% wanted information regarding ingredients and product composition.                                                           | Before making a purchase decision, consumers require information related to product experience, quality, and composition. This highlights the importance of transparent communication regarding ingredients, product benefits, and customer experiences. | This supports the research objective regarding the use of consumer insights and feedback to improve Puddyton's marketing communication strategy.                                                                                  |
| Desire     | What factors would most increase your desire to try Puddyton products?                                                         | 52% of respondents were encouraged because Puddyton products provide good taste despite having a healthier concept. Meanwhile, 42% were influenced by the use of natural ingredients and alternative local materials.                                               | Consumers expect a balance between health benefits and product enjoyment. The healthy concept strengthens purchase interest, but taste remains the main factor influencing consumer acceptance.                                                          | This supports the research objective regarding how Puddyton develops a healthy bakery positioning that combines health value, product quality, and consumer preferences.                                                          |
| Desire     | Under what circumstances are you most likely to choose Puddyton products over regular bakery products?                         | 61% of respondents would choose Puddyton when taste, quality, and price meet their needs. Meanwhile, 39% would choose Puddyton because of its unique ingredients and healthier concept.                                                                             | Consumer decisions are still strongly influenced by product quality and affordability. The healthy value acts as an additional benefit that strengthens purchasing consideration rather than replacing fundamental product attributes.                   | This supports the research objective regarding how Puddyton maintains competitiveness through product differentiation while understanding consumer expectations and purchasing considerations.                                    |
| Action     | What factors most motivated you to make your first purchase of a Puddyton product?                                             | 77% of respondents were encouraged to purchase Puddyton products due to recommendations from family, friends, or communities. Meanwhile, 19% were influenced by product information through Instagram and 4% through WhatsApp ordering convenience.                 | Word of mouth becomes the strongest driver of initial purchase decisions. This demonstrates that customer relationships and community-based marketing are important strengths in Puddyton's marketing strategy.                                          | This supports the research objective regarding the effectiveness of community collaboration, word of mouth, Instagram, and WhatsApp in encouraging purchase decisions.                                                            |
| Action     | After trying and being satisfied with Puddyton products, what action are you most likely to take?                              | 95% of respondents stated that they would recommend Puddyton products to others. Meanwhile, 3% would repurchase the same products and 2% would follow Puddyton's updates through Instagram or WhatsApp.                                                             | The high willingness to recommend indicates the potential development of customer loyalty and organic promotion through word of mouth. Satisfied customers can become brand advocates who help strengthen Puddyton's market presence.                    | This supports the research objective regarding the role of customer relationships, feedback, and word of mouth in building long-term consumer loyalty and sustainable brand development.                                          |

Table 3.2 Customer Interview Survey Results

Based on the analysis results using the AIDA (Attention, Interest, Desire, Action) approach, it can be seen that consumers have quite a strong interest in the healthy bakery concept developed by Puddyton. At majority of respondents indicated that the concept of **Attention**, the majority of respondents indicated that the concept of a healthy bakery was the main factor that attracted their attention, with 70% of respondents being attracted to the concept of healthier products compared to conventional bakery products. Furthermore, the use of alternative raw materials such as sorghum flour, cassava flour, pumpkin flour, and potato flour also served as an attractive differentiation factor for consumers. **Interest** survey results show that consumers are not only interested in the health value of the product, but also consider aspects of taste, product variety, texture, as well as information regarding raw materials and previous consumer experiences.

At the Desire in Action level, survey results show that Puddyton consumers' purchasing decisions are still heavily influenced by the balance between taste quality, the health concept, and recommendations from their surroundings. As many as 52% of respondents stated that

the taste remains delicious despite its healthy concept as the main factor that increases the desire to try the product, while 77% of respondents mentioned recommendations from family, friends, or the community as a factor that drives the first purchase. In addition, 95% of respondents are willing to recommend Puddyton products to others after having a positive experience. These findings indicate that community-based marketing strategies, word of mouth, and educational communication about product value are important elements in building brand awareness, increasing consumer trust, and strengthening Puddyton's positioning as a healthy bakery brand.

## **B. Search Trend Analysis**

The Search Trend Analysis phase was conducted to understand the level of market interest and awareness of healthy lifestyle trends, particularly those related to healthy food consumption, low-sugar bakery products, and the use of alternative ingredients such as gluten-free flour and natural sweeteners. This analysis aims to ensure that Puddyton's product development is based on actual market needs and relevant to changing consumer behavior.

Search trend data is collected through analysis **Google Trends** using primary keywords **“Healthy Bread”** To understand the level of consumer interest in the healthy bakery category, the analysis results show that the keyword "Healthy Bread" is related to several key search topics, namely **bread, whole wheat bread, food, wheat, dan eating**, all of which have varying degrees of popularity **Top** This suggests that the search for healthy bread is not only related to bread products in general, but also related to consumer perceptions of healthier ingredients and better consumption patterns.

Based on regional distribution, search interest for the keyword "Healthy Bread" shows interest from various regions in Indonesia. The region with the highest level of interest comes from **North Maluku with an interest score of 100**, followed by **the Riau Islands with 43, the Special Region of Yogyakarta with 37, and DKI Jakarta and Bali each with 36**. In addition, based on the time trend for the period June 2025 to June 2026, searches for “Healthy Bread” showed a relatively stable pattern with several significant increases, especially in **February 2026 with a score of 100, July 2025 amounting to 91**, as well as **October and November 2025 amounting to 90** The data

shows that consumer interest in healthy bread products continued to grow during the observation period.

The results of this trend analysis indicate a market opportunity for the development of healthy bakery products like Puddyton. The increasing consumer attention to keywords related to healthy bread and whole-wheat bread indicates that health factors, raw materials, and product added value are starting to become considerations in consumption decisions. These findings support Puddyton's positioning as a healthy bakery brand offering products with an approach of using alternative ingredients, reducing sugar, and communicating health value while maintaining the taste and consumer experience.

| No | Time           | Keywords   | Results |
|----|----------------|------------|---------|
| 1  | June 2025      | Roti Sehat | 57      |
| 2  | July 2025      | Roti Sehat | 91      |
| 3  | August 2025    | Roti Sehat | 71      |
| 4  | September 2025 | Roti Sehat | 70      |
| 5  | October 2025   | Roti Sehat | 90      |
| 6  | November 2025  | Roti Sehat | 90      |
| 7  | December 2025  | Roti Sehat | 82      |
| 8  | January 2026   | Roti Sehat | 69      |
| 9  | February 2026  | Roti Sehat | 100     |
| 10 | March 2026     | Roti Sehat | 58      |
| 11 | April 2026     | Roti Sehat | 74      |
| 12 | May 2026       | Roti Sehat | 82      |
| 13 | June 2026      | Roti Sehat | 78      |

**Table 3.3 Monthly Trend of Keyword (Healthy Bread) for 12 Months**

| No | Keywords                          | Related topic     | Popularity     |
|----|-----------------------------------|-------------------|----------------|
| 1  | Roti Sehat                        | Bread             | Top            |
| 2  | Roti Sehat                        | Whole wheat bread | Top            |
| 3  | Roti Sehat                        | Food              | Top            |
| 4  | Roti Sehat                        | Wheat             | Top            |
| 5  | Roti Sehat                        | Eating            | Top            |
| No | Region                            | Keyword           | Interest Score |
| 1  | North Maluku                      | Roti Sehat        | 100            |
| 2  | Riau Island                       | Roti Sehat        | 43             |
| 3  | Special Region of Yogyakarta      | Roti Sehat        | 37             |
| 4  | Special Capital Region of Jakarta | Roti Sehat        | 36             |
| 5  | Bali                              | Roti Sehat        | 36             |

**Table 3.4 Related Topics & Interest By Region Keyword (Roti Sehat)**

### **C. Initial Product Trial and Sensory Test**

Based on the previous validation process through **customer interviews and search trend analysis**, the next stage carried out by Puddyton is **Initial Product Trial and Sensory Test testing melalui tester product**. This stage was conducted to gain a deeper understanding of consumer responses to the healthy bakery concept being developed, both in terms of initial perceptions, product trial experiences, and evaluations after experiencing the product directly. Unlike customer interviews that focus on consumer needs and preferences, Initial Product Trial and Sensory Test testing provides respondents with the opportunity to interact directly with an initial representation of the Puddyton product, allowing the insights gained to better illustrate the potential market acceptance.

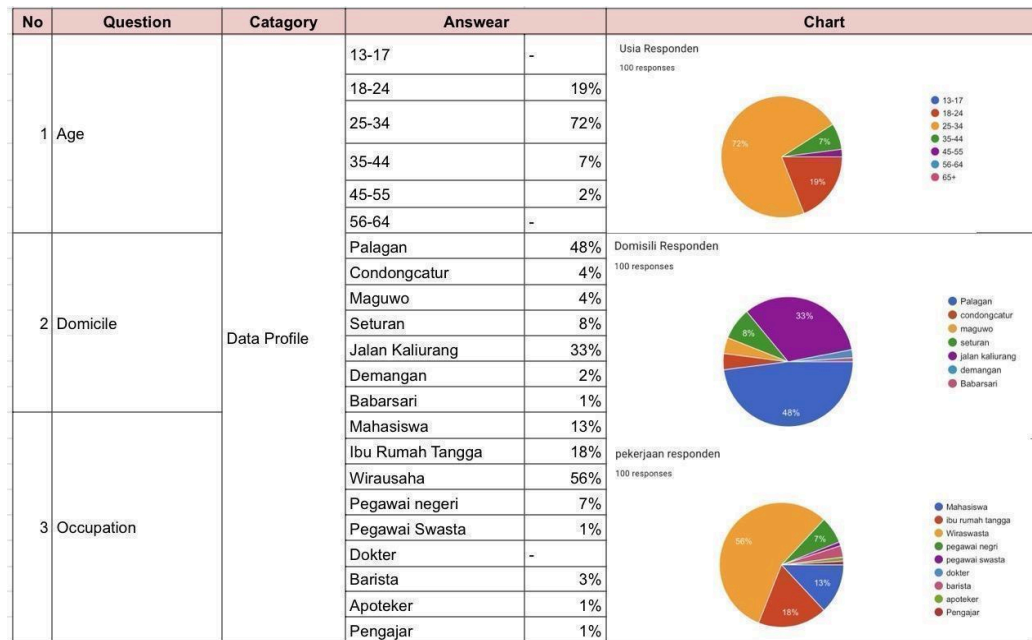




**Figure 3.14 Initial Product Trial and Sensory Test Product Tester**

At this stage, Puddyton performs testing in a systematic manner, **offline** by distributing product testers directly to respondents. After respondents tried the product and saw the initial concept of Puddyton, the data collection process was carried out using **Google Form** with the closed question method (multiple choice). As many as **100 respondents** were asked to choose the answer that best describes their perceptions, experiences, and preferences for Puddyton products. The respondents involved had diverse characteristics, with the majority being in the 25–34 age range (72%), dominated by entrepreneurs (56%), and mostly residing in the Palagan area (48%) and Jalan Kaliurang (33%). These characteristics indicate that the

respondents are in line with Puddyton's potential target market as a healthy bakery.



**Table 3.5 Data Profile Respondent Initial Product Trial and Sensory Test**

The testing instruments in Initial Product Trial and Sensory Test testing are divided into three main stages, namely **pre-test questions, during-testing questions, and after-testing questions**. Level **pre-test question**: The questionnaire consisted of four questions aimed to understand respondents' baseline conditions, such as their experience consuming healthy bakery products, considerations in choosing healthy bakery products, and initial perceptions of consumer needs for healthy bakery products. This stage was used to determine the extent to

which consumers understood and accepted the concept of healthy bakery products before trying Puddyton products.

| No | Category                | Question Aspect                                            | Main Finding                                                                                                                                                                | Result                                                                                                                                                                |
|----|-------------------------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | Pre-test Question       | Consumer experience with healthy bakery products           | Most respondents already had experience purchasing or consuming healthier bakery products, such as low-sugar products or products made with alternative ingredients.        | 57% of respondents frequently purchased or consumed healthy bakery products, 38% had tried them occasionally, and 5% had tried them rarely.                           |
| 2  | Pre-test Question       | Consumer consideration in choosing healthy bakery products | Taste and texture were identified as the most important factors influencing consumer decisions when choosing healthy bakery products.                                       | 82% of respondents considered taste and texture as the main consideration, followed by product composition and ingredients at 11%.                                    |
| 3  | Pre-test Question       | Consumer challenges toward healthy bakery products         | The main challenge experienced by consumers was that healthy bakery products do not always provide the same taste and texture experience as conventional bakery products.   | 80% of respondents stated that the taste and texture of healthy products were not always suitable with their preferences.                                             |
| 4  | Pre-test Question       | Consumer expectations toward healthy bakery concept        | Consumers expected healthy bakery products to provide good taste while also offering accessible product information and ordering processes through digital platforms.       | 49% of respondents preferred easy access to product information and ordering through digital media, while 40% preferred products with good taste and health benefits. |
| 5  | During Tasting Question | Initial response after seeing Puddyton prototype           | Respondents showed interest in exploring the available product choices and variants offered by Puddyton.                                                                    | 41% of respondents wanted to see available product options and variants, while 31% wanted to understand product ingredients and composition.                          |
| 6  | During Tasting Question | Clarity of product information                             | Information regarding raw materials, flour types, sugar content, and product composition was considered understandable, although some aspects required further explanation. | 42% of respondents stated that the information was very clear and easy to understand, while 40% considered it clear but requiring additional emphasis.                |
| 7  | During Tasting Question | Understanding of healthy bakery concept                    | The healthy bakery concept presented through the Puddyton prototype was successfully understood by most respondents.                                                        | 53% of respondents stated that the concept was very clear and easy to understand, while 36% considered it clear with minor additional explanation needed.             |
| 8  | During Tasting Question | Product attractiveness                                     | The visual appearance and packaging became important elements that attracted consumer attention toward the Puddyton prototype.                                              | 45% of respondents were attracted by the product appearance and packaging, while 21% were interested in the healthy bakery concept.                                   |
| 9  | During Tasting Question | Additional information expected by consumers               | Respondents expected more personalized product recommendations based on their preferences and consumption needs.                                                            | 55% of respondents wanted product recommendations based on their preferences, while 24% wanted more complete information regarding product composition.               |
| 10 | After Tasting Question  | Overall evaluation of Puddyton prototype                   | The prototype received positive responses regarding its concept, appearance, and overall attractiveness.                                                                    | 44% of respondents considered the concept very interesting and easy to understand, while 37% considered it interesting but requiring several improvements.            |
| 11 | After Tasting Question  | Aspect requiring improvement                               | Product visual design and packaging were identified as the main aspects requiring improvement.                                                                              | 72% of respondents selected visual design and packaging as the most important aspect to improve.                                                                      |
| 12 | After Tasting Question  | Purchase intention toward Puddyton products                | The prototype showed potential market acceptance based on respondents' willingness to purchase the product.                                                                 | The highest purchase intention scores were score 8 (32%), score 9 (25%), and score 10 (17%).                                                                          |

**Table 3.6 Initial Product Trial and Sensory Test Survey Results**

Based on the results of the **Initial Product Trial and Sensory Test testing**, it can be seen that most respondents already had experience with healthy bakery products before knowing Puddyton. As many as 57% of respondents stated that they often buy or consume bakery products that are claimed to be healthier, while 38% of respondents have tried these products, although not regularly. These results indicate that the healthy bakery concept has the potential for initial acceptance in the market. However, in the purchasing decision process, respondents still place taste and texture as the main factors, with 82% of respondents choosing these two aspects as the most important consideration. This finding indicates that healthy product innovations need to maintain the quality of the consumption experience to compete with conventional bakery products.

At the level **during the testing question**, respondents responded positively to the concept and presentation of Puddyton's product value. After viewing the prototype, 41% of respondents expressed interest in learning about the product options and variants available, while 31% were interested in understanding the ingredients and composition of the product. Furthermore, 53% of

respondents considered the healthy bakery concept presented to be very clear and easy to understand, while 36% of respondents considered the concept clear enough but still needed additional explanation. These results indicate that communication regarding the use of alternative ingredients, reduced sugar, and the health value of the product are important aspects in helping consumers understand Puddyton's differentiation compared to conventional bakeries.

At the level **after testing the question**, the evaluation results showed that the Puddyton prototype had the potential for positive market acceptance. 44% of respondents considered the concept and initial product appearance to be very attractive and easy to understand, while 37% of respondents considered the concept attractive but still needed some improvements. In terms of purchasing intention, the majority of respondents gave a high rating with a purchase likelihood score of 8 at 32%, a score of 9 at 25%, and a score of 10 at 17%. However, respondents provided primary input on the visual aspects of the design and packaging, with 72% of respondents choosing these as priority areas for improvement. Therefore, the results of the Initial Product Trial and Sensory Test testing serve as a

basis for Puddyton to refine the product appearance, improve the quality of product information communication, and strengthen its positioning as a healthy bakery that not only offers health benefits but also an attractive consumption experience for consumers.

#### **D. Paid Market Validation**

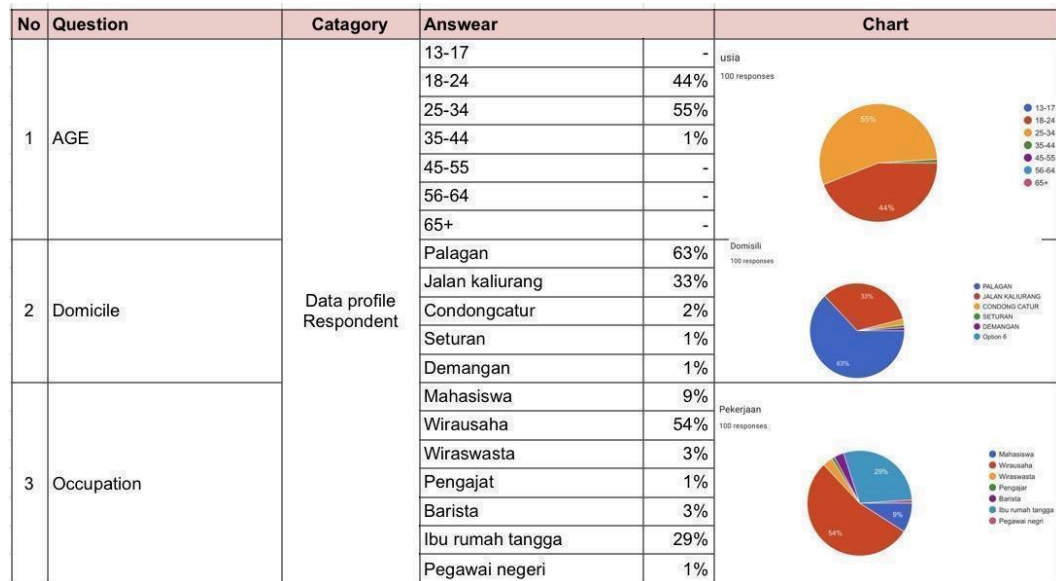
Based on the previous validation process through **customer interviews, search trend analysis, dan Initial Product Trial and Sensory Test testing**, the next stage carried out by Puddyton is **product validation through 3D prototype real consumption testing**. This stage is conducted to test consumer acceptance of the product under conditions closer to the commercialization process. Unlike the Initial Product Trial and Sensory Test testing stage, which involves distributing the product for free to obtain initial feedback on taste, concept, and consumer perception of a healthy bakery, the product validation stage involves selling the product directly to consumers. This approach is used to determine whether consumers are willing to pay and perceive Puddyton products as having value in line with the price offered.





**Figure 3.15 Chocolate Bread Products**

At this stage, Puddyton conducts testing using real products in the form of **Puddyton Chocolate Filled Bread** as one of the products with a good level of market acceptance. The product is sold directly to consumers, then consumers who have made a purchase are asked to provide an evaluation via Google Form using a closed-ended question method (multiple choice). As many as **100 respondents** provide assessments based on their experiences after purchasing and consuming Puddyton products. Through this method, Puddyton not only obtains feedback on product quality but also measures market acceptance based on actual purchasing behavior.



**Table 3.7 Data Profile Respondent Paid Market Validation**

Based on the characteristics of the respondents, the majority of respondents are in the age range **25–34 years old by 55%**, followed by age group **18–24 years old 44%**, and age groups **35–44 years old by 1%**. From the domicile aspect, most of the respondents came from the region **Battlefield by 63%** And **Kaliurang Road by 33%**, while the rest came from Condong Catur, Seturan, and Demangan. Based on occupation, respondents were dominated by **entrepreneurship by 54%**, Then **housewives by 29%**, **9% students**, **3% baristas**, **3% private employees**, and **1% each teachers and civil servants**. These characteristics indicate that the respondents align with Puddyton's target market: consumers



who need practical bakery products with the added value of a healthy bakery concept.

Testing instruments at the product validation stage are arranged based on five main categories, namely **Customer Jobs**, **Customer Pain**, **Customer Gain**, **Quotes/Opinion**, dan **Suggestion**. Category **Customer Jobs** used to understand consumers' needs and consumption habits for bakery products, including the reasons consumers buy and consume these products. **Customer Pain** used to identify consumer barriers or concerns in choosing healthy bakery products, such as perceptions of taste, price, and product availability.

Next, the **Customer Gain** category is used to evaluate the benefits consumers feel after purchasing and trying Puddyton products, such as taste suitability, ingredient quality, and product suitability to healthy lifestyle needs. **Quotes/Opinion** used to determine consumer perceptions of product value and overall consumption experience, while the **Suggestion** category used to obtain feedback for improvements related to taste, texture, product variety, and product information. The results of this product validation stage serve as the basis for Puddyton to evaluate the product's readiness to enter a

wider market, as it has been tested through consumption experiences and actual purchasing transactions.

### 1. Pre-Test Paid Market Validation Stage

| No | Category      | Validation Aspect                                   | Key Findings                                                                                                                                          | Implication for Puddyton                                                                                                     |
|----|---------------|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 1  | Customer Jobs | Bakery consumption frequency                        | 44% of respondents consume bakery products every day, while 43% consume them several times a week.                                                    | Bakery products have potential to become part of consumers' daily consumption habits.                                        |
| 2  | Customer Jobs | Consumption situation                               | 50% of respondents consume bakery products as a breakfast substitute or snack, while 30% consume them during activities.                              | Puddyton should position its products as a practical and suitable option for daily consumption.                              |
| 3  | Customer Jobs | Consumer consideration in choosing bakery products  | The main consideration when choosing bakery products is ingredients and composition (42%), followed by taste and texture (28%).                       | Puddyton needs to highlight the quality of ingredients and healthy composition as key product values.                        |
| 4  | Customer Pain | Barriers toward healthy bakery products             | 37% of respondents perceive healthy bakery products as having less appealing taste, while 24% consider the price higher than regular bakery products. | Puddyton needs to strengthen the perception that healthy products can maintain good taste while providing appropriate value. |
| 5  | Customer Pain | Expected characteristics of healthy bakery products | 37% of respondents expect healthy bakery products to maintain delicious taste, while 29% expect natural and high-quality ingredients.                 | Product development should maintain a balance between health benefits, taste, and ingredient quality.                        |
| 6  | Customer Pain | Consumer expectation toward product information     | 17% of respondents expect the price to match the product quality, while 6% expect clearer product information.                                        | Puddyton should strengthen consumer education regarding product composition, benefits, and value offered.                    |

**Table 3.8 Pre-Test Paid Market Validation Stage Survey Result**

The pre-test phase revealed that consumers have a need for practical bakery products for everyday consumption, but still have concerns about taste, price, and perceived healthy product quality. These findings serve as a foundation for Puddyton to ensure that the products developed not only offer a healthy bakery concept but also meet consumer expectations in terms of taste, ingredient quality, and perceived value.

Test results showed that Puddyton Chocolate Bread successfully delivered its core value as a healthy bakery while still providing an engaging consumption experience. Consumers appreciated the combination of flavors, the health concept, and the use of better ingredients. However, several aspects, such as chocolate flavor intensity, sweetness level, and texture, still need improvement to provide a more optimal consumption experience and increase consumer satisfaction.

## 2. During Testing Paid Market Validation Stage

| No | Category        | Validation Aspect                             | Key Findings                                                                                                                                                                          | Implication for Puddyton                                                                                                                       |
|----|-----------------|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | Quotes/ Opinion | Consumer perception after product trial       | 43% of respondents considered the product interesting because it combines taste with a healthy concept, while 36% perceived it as delicious and different from other bakery products. | Puddyton's healthy bakery concept has started to be accepted by consumers and can become a key value in brand communication.                   |
| 2  | Customer Gain   | Evaluation of taste and texture               | 54% of respondents stated that the taste and texture matched their expectations, while 35% considered the taste good but the texture still needed improvement.                        | Puddyton needs to maintain product taste quality while improving product texture consistency.                                                  |
| 3  | Quotes/ Opinion | Consumer perception of healthy bakery concept | 54% of respondents felt that the healthy concept was delivered without reducing product enjoyment, while 30% considered the concept interesting but required more information.        | Consumer education regarding ingredients and product benefits needs to be strengthened to improve understanding of the healthy bakery concept. |
| 4  | Customer Gain   | Product attributes preferred by consumers     | Consumers most appreciated the chocolate flavor (29%), better ingredient concept (29%), and soft bread texture (28%).                                                                 | Taste, high-quality ingredients, and product texture should be maintained as the main product values of Puddyton.                              |
| 5  | Customer Pain   | Product improvement areas                     | The main weaknesses identified were chocolate flavor intensity (33%), sweetness adjustment (30%), and texture improvement (11%).                                                      | Product formulation needs further improvement, particularly in chocolate flavor, sweetness level, and texture quality.                         |
| 6  | Customer Pain   | Overall product acceptance                    | Only 23% of respondents found no significant shortcomings, indicating that most consumers still provided improvement suggestions.                                                     | Consumer feedback should become the basis for product iteration before wider commercialization.                                                |

**Table 3.9 During Testing Paid Market Validation Stage Survey Result**

Test results showed that Puddyton Chocolate Bread successfully delivered its core value as a healthy bakery

while still providing an engaging consumption experience. Consumers appreciated the combination of flavors, the health concept, and the use of better ingredients. However, several aspects, such as chocolate flavor intensity, sweetness level, and texture, still need improvement to provide a more optimal consumption experience and increase consumer satisfaction.

### 3. After Testing Paid Market Validation Stage

| No | Category        | Validation Aspect                         | Key Findings                                                                                                                                              | Implication for Puddytton                                                                                                           |
|----|-----------------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| 1  | Customer Jobs   | Purchase intention after product trial    | 46% of respondents considered the product very interesting and suitable for regular consumption, while 37% were interested in repurchasing occasionally.  | Puddytton's product has potential for repeat purchase and can be developed as a regular consumption product.                        |
| 2  | Customer Gain   | Suitability of healthy bakery benefits    | 58% of respondents stated that Puddytton provides a healthy bakery option that suits their needs, while 31% appreciated the use of better ingredients.    | The healthy bakery concept becomes a key value that differentiates Puddytton from conventional bakery products.                     |
| 3  | Quotes/ Opinion | Perceived product value compared to price | 42% of respondents considered the price appropriate due to better quality and benefits, while 44% stated that the price still requires consideration.     | Puddytton needs to strengthen consumer education regarding ingredient quality and product benefits to increase perceived value.     |
| 4  | Suggestion      | Product improvement recommendation        | 45% of respondents suggested increasing flavor variety, followed by texture improvement (29%) and additional ingredient/benefit information (18%).        | Product development should focus on flavor innovation, texture improvement, and clearer communication of product benefits.          |
| 5  | Quotes/ Opinion | Product positioning perception            | 41% of respondents described Puddytton as a bakery product with higher quality ingredients, while 39% viewed it as a healthy bakery with enjoyable taste. | Puddytton's positioning as a healthy bakery with high-quality ingredients and good taste has started to be recognized by consumers. |

**Table 3.10 Survey Results After Testing Paid Market Validation Stage**

After-test results showed that Puddytton Chocolate Bread received positive consumer acceptance, particularly regarding its healthy bakery concept, ingredient quality, and product benefits. Consumers expressed interest in repeat purchases and considered Puddytton to have greater value than conventional bakeries. However, further development needs to be directed at increasing flavor variety, improving

texture, and educating consumers about product advantages to further enhance perceived value and customer loyalty.

Based on the validation results through three stages, namely **pre-test, during-test, and after-test**, it can be concluded that the Puddyton healthy bakery concept received a positive response from consumers and has the potential to be further developed. In the pre-test stage, consumers indicated a need for practical bakery products for daily consumption, with the main factor in product selection coming from the quality of ingredients and composition. This indicates that the concept of using healthier ingredients is a relevant value for consumers. Furthermore, in the during-test stage after consumers tried Puddyton Chocolate Bread, the majority of respondents assessed that the product was able to combine the concept of health with good taste. However, there are still several aspects that need to be improved, especially related to the intensity of the chocolate flavor, the level of sweetness, and the consistency of the product texture.

In the after-test phase, validation results indicated potential for repeat purchases and increased acceptance of Puddyton's positioning as a healthy bakery brand. Consumers began to see Puddyton as a bakery product

made with quality ingredients that still provides a pleasant consumption experience. However, price and the need for information about product benefits remain considerations for some consumers. Therefore, these validation results serve as a basis for Puddyton to improve the product, expand product variety, increase consumer education about the value of healthy bakery products, and strengthen brand communication to build long-term customer trust and loyalty.

#### **E. Explainer video**

At this stage, Puddyton performs **explainer content** validation through short video content published on Instagram Reels. While not using a formal explainer video format like a structured product presentation, the educational function is still implemented through a visual approach that showcases the characteristics of Puddyton's healthy bakery products. The content focuses on product introduction through visual appearance, texture, and shape, as well as conveying the product's value in a simple way to build the audience's initial understanding of the healthy bakery concept.

Based on the results of Instagram Reels insights, the published content has succeeded in getting **10.175 views**

with the number of accounts successfully reached as many as **7,320 accounts**. Most of the audience who views the content comes from **non-followers amount, amounting to 74.1%, demonstrating that the** content has the ability to expand the brand's reach to potential new consumers beyond those who already know Puddyton. In terms of interaction, content has **93 likes, 26 comments, 173 shares, dan 1 save**, and produced 306 profile visits and 25 new followers after the audience viewed the content. This shows that a visual approach through Instagram Reels can help increase exposure and drive initial brand interest.

Based on audience characteristics, the majority of the audience comes from the age group **25–34 years old at 44.7%** and **18–24 years old at 38.2%**, with a female audience dominating at 75.8%. These findings demonstrate that Puddyton's visual communication strategy is relevant to the younger consumer segment interested in value-added food products, including the healthy bakery concept. These validation results serve as a foundation for Puddyton to continue developing its digital marketing strategy through more informative, engaging content that effectively conveys product differentiation.



| Overview             |                    |          | Engagement           |                |     | Audience             |                |       |
|----------------------|--------------------|----------|----------------------|----------------|-----|----------------------|----------------|-------|
| Summary              | View               | 10,175   | Action After Viewing | Profile Visits | 306 | Who Viewed your reel | Followers      | 25,9% |
|                      | Account Reached    | 7,320    |                      | Follows        | 25  |                      | Non-followers  | 74,1% |
|                      | Average Watch Time | 3 second |                      | Bio Link Taps  | 4   |                      |                |       |
|                      | Follows            | 25       |                      | Likes          | 93  |                      |                |       |
| Impact               | Skip Rate          | 79,6%    | Interaction          | Comments       | 26  | Audience Detail      | 18-24          | 38,2% |
|                      | Share Rate         | 2,1%     |                      | Reposts        | -   |                      | 25-34          | 44,7% |
|                      | Like Rate          | 1,1%     |                      | Shares         | 173 |                      | 35-44          | 11,8% |
|                      | Save Rate          | 0,0%     |                      | Savess         | 1   |                      | 45-55          | 3,9%  |
|                      | Repost Rate        | 0,0%     |                      |                |     |                      | 55-64          | 1,3%  |
|                      | Comment Rate       | 0,3%     |                      |                |     |                      | Indonesia      | 96,3% |
|                      |                    |          |                      |                |     |                      | United Kingdom | 2,4%  |
| Top Sources of Views | Stories            | 88,5%    |                      |                |     |                      | Singapore      | 1,2%  |
|                      | Profile            | 3,7%     |                      |                |     |                      | Women          | 75,8% |
|                      | Reels Tab          | 1,8%     |                      |                |     |                      | Men            | 24,2% |
|                      | Feed               | 1,2%     |                      |                |     |                      |                |       |
|                      | Explore            | 0,5%     |                      |                |     |                      |                |       |

Table 3.11 Video Reels Insight



Figure 3.16 Puddyton Reels Video Display

Link Video :

<https://www.instagram.com/reel/DL9zZR0R1uZ/?igsh=MTJ4YjZ6OGN6cjdjeQ=>

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## **F. Crowdfunding**

In this study, Puddyton did not use Alternative Methods Considered as a market validation method. Therefore, market validation was conducted through bazaar activities as an alternative to test consumer interest and acceptance of the healthy bakery products being developed.

Technique: market validation. This was done by introducing Puddyton products directly to consumers through participation in various bazaars and exhibitions. Analysis was conducted based on the number of visitors making purchases, the level of direct interaction with the product, and consumer response to the taste, texture, appearance, and healthy bakery concept offered.

Additionally, consumer interest in healthy bakery products using alternative ingredients and their perception of the product's value compared to conventional bakery products were also observed. Direct interactions during the bazaar also provided additional insights into consumer preferences and repeat purchase potential (repeat order).

The results of this validation are used to identify Puddyton's market potential, understand consumer responses directly, and serve as a basis for developing

marketing strategies and strengthening its positioning as a healthy bakery brand that is relevant to the needs of today's consumers.

#### **G. Pop-Up Store**

In this study, Puddyton did not use pop-up stores as a direct-to-consumer sales medium. Instead, Puddyton relied on a production house as a production center and the primary control point for product development and testing before wider marketing.

Through its production house, Puddyton conducts limited market testing by observing consumer response to its products, both through direct orders, community activities, and small-scale distribution at various bazaar events. This activity allows Puddyton to maintain direct interaction with consumers even without a permanent pop-up store.

At this stage, evaluations are conducted based on consumer feedback regarding taste, texture, product appearance, and acceptance of the healthy bakery concept. Furthermore, responses to the consistency of products produced by the production house are also observed,

including whether production standards align with consumer expectations.

The data obtained was then analyzed qualitatively to assess product readiness for wider marketing. The results of this analysis served as the basis for developing production strategies, improving product quality, and strengthening Puddyton's positioning as a healthy bakery brand focused on quality, consistency, and the consumer experience.

## **CHAPTER IV**

### **ENVIRONMENTAL ANALYSIS**

#### **4.1 Internal Environmental Analysis**

The internal and external environmental analysis aims to evaluate Puddyton's current business position by identifying internal capabilities, operational limitations, market opportunities, and external challenges. This analysis was conducted using the SWOT framework, where internal factors consist of Strengths and Weaknesses, while external factors consist of Opportunities and Threats.

Unlike a descriptive SWOT analysis, each factor was identified based on business evidence obtained from financial performance, operational evaluation, customer validation activities, and market analysis. The results of the SWOT analysis were further translated into strategic alternatives using the TOWS matrix to determine actionable strategies that support Puddyton's future development.

### 4.1.1 SWOT Analysis

| Category             | Factor                                                     | Evidence                                                                                                                                                                                                                                         |
|----------------------|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Strengths</b>     | Established customer loyalty and brand relationship        | Puddyton has maintained customer relationships since 2019. During implementation, 75% of respondents identified recommendations from friends, family, or communities as the main source of awareness, indicating strong word-of-mouth potential. |
|                      | Product differentiation through selected ingredients       | Puddyton develops bakery products using alternative ingredients such as cassava flour, sorghum flour, pumpkin flour, potato flour, stevia, and palm sugar, creating differentiation from conventional bakery products.                           |
|                      | Proven product acceptance and financial performance        | During February 2025–June 2026, Puddyton generated IDR 403,851,500 in revenue and IDR 187,007,665 in profit, indicating positive market acceptance and business viability.                                                                       |
|                      | Flexible small-scale production capability                 | Puddyton can produce approximately 100 chocolate-filled buns per batch with standardized 43-gram product weight and an 8-hour production cycle.                                                                                                  |
| <b>Weaknesses</b>    | High dependency on founder and family members              | Core activities including production supervision, quality control, and business decision-making remain primarily handled by the founder and family members.                                                                                      |
|                      | Limited marketing analytics capability                     | Marketing evaluation is still mainly based on customer interaction and sales experience, while systematic analysis of customer journey, conversion, and channel performance has not been fully implemented.                                      |
|                      | Limited production scalability                             | Production processes remain partially manual, limiting capacity expansion during periods of increased demand.                                                                                                                                    |
|                      | Limited human resource specialization                      | One team member often manages multiple functions, including production, marketing, and operational coordination, reducing specialization and efficiency.                                                                                         |
| <b>Opportunities</b> | Growing consumer interest in health-conscious food choices | Google Trends analysis indicates increasing digital attention toward healthy bread concepts, with “Healthy Bread” showing stable search interest during June 2025–June 2026.                                                                     |
|                      | Expansion through community and partnership networks       | Customer survey results show 75% of respondents discovered Puddyton through recommendations from friends, family, or communities, indicating the potential of community-based growth.                                                            |
|                      | Increasing demand for product innovation                   | Customer feedback identified interest in product variety, ingredient transparency, and healthier bakery alternatives, creating opportunities for continuous innovation.                                                                          |
| <b>Threats</b>       | Increasing competition in the bakery industry              | Bakery businesses, including conventional bakeries and MSME-based bakeries, continue to increase, creating competition in product variety, pricing, and marketing communication.                                                                 |
|                      | Rapid changes in consumer preferences                      | Bakery trends change quickly based on taste preferences, lifestyle trends, and product innovation, requiring continuous adaptation.                                                                                                              |
|                      | Price sensitivity among consumers                          | Although consumers appreciate healthier ingredients, purchasing decisions remain influenced by taste and price suitability based on customer survey results.                                                                                     |

**Table 4.1 SWOT Analysis of Puddyton**

#### 4.1.2 TOWS Strategic Matrix

Based on the SWOT analysis, Puddyton developed strategic alternatives by combining internal capabilities with external conditions.

| Strategy           | Strategic Action                                                                                                  | Supporting Factors                                                                            |
|--------------------|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| <b>SO Strategy</b> | Strengthen health-conscious bakery positioning through educational marketing and community collaboration.         | Customer loyalty, product differentiation, and increasing interest in healthier food choices. |
| <b>SO Strategy</b> | Develop new product variants based on customer feedback and selected ingredient innovation.                       | Product development capability and consumer interest in healthier bakery alternatives.        |
| <b>ST Strategy</b> | Maintain competitive differentiation through consistent product quality and transparent ingredient communication. | Unique ingredient choices and increasing bakery competition.                                  |
| <b>ST Strategy</b> | Strengthen customer retention through word-of-mouth marketing and community relationships.                        | Existing customer trust and competitive market conditions.                                    |
| <b>WO Strategy</b> | Develop digital marketing analytics to improve marketing evaluation and decision-making.                          | Limited analytics capability and increasing digital marketing opportunities.                  |
| <b>WO Strategy</b> | Improve production capacity gradually through process optimization and equipment investment.                      | Limited scalability and potential market growth.                                              |
| <b>WT Strategy</b> | Develop clearer organizational roles, SOPs, and responsibility allocation.                                        | Founder dependency and limited human resource specialization.                                 |
| <b>WT Strategy</b> | Implement more structured inventory and operational monitoring systems.                                           | Manual operational control and increasing business complexity.                                |

Table 4.2 TOWS Strategic Action

#### 4.1.3 Strategic Priority Ranking

The strategic priorities were evaluated based on business impact, feasibility, urgency, and resource requirements.

| Priority | Strategic Focus                                                   | Rationale                                                              |
|----------|-------------------------------------------------------------------|------------------------------------------------------------------------|
| 1        | Strengthening operational systems and reducing founder dependency | Critical for ensuring scalability and business continuity.             |
| 2        | Strengthening brand communication as a health-conscious bakery    | Important to convert product differentiation into consumer value.      |
| 3        | Developing data-driven marketing and operational monitoring       | Supports more accurate strategic decision-making.                      |
| 4        | Continuous product innovation based on consumer feedback          | Maintains product relevance and customer interest.                     |
| 5        | Large-scale production expansion and equipment investment         | Important for future growth but requires stronger financial readiness. |

**Table 4.3 Strategic Priority Ranking**

Based on the SWOT and TOWS analysis, Puddyton possesses strong internal advantages through customer loyalty, product differentiation, and positive business performance. However, the main challenges relate to operational scalability, founder dependency, and limited data-driven decision-making.

Therefore, Puddyton's recommended strategic direction is to prioritize strengthening internal capabilities and operational systems before pursuing aggressive market expansion. By improving operational readiness, strengthening consumer communication, and utilizing customer insights for decision-making, Puddyton can maximize market opportunities while maintaining sustainable business growth.

## **4.2 External Environmental Analysis**

### **4.2.1 Porter's Five Forces**

Porter's Five Forces analysis was conducted to evaluate Puddyton's competitive position within the Yogyakarta bakery and health-conscious food market. This analysis examines five main factors that influence business competitiveness, including the threat of new entrants, supplier bargaining power, buyer bargaining power, threat of substitute products, and competitive rivalry. The analysis considers the characteristics of the local bakery industry, consumer behavior, supplier conditions, and Puddyton's differentiation strategy.

Unlike conventional bakery businesses that mainly compete through taste, price, and product variety, Puddyton operates in the health-conscious bakery segment, where competitiveness is also influenced by ingredient selection, product credibility, consumer education, and the ability to communicate product value.



| Porter's Five Forces                 | Puddyton Analysis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Pressure Level |
|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>Threat of New Entrants</b>        | The bakery industry in Yogyakarta has relatively low entry barriers because small-scale bakery businesses can be established with limited capital, home-based production, and digital marketing channels. The growth of online platforms such as Instagram, WhatsApp Business, and food delivery applications has made it easier for new bakery businesses to reach consumers without requiring physical stores. However, entering the health-conscious bakery segment requires additional capabilities, including knowledge of alternative ingredient formulation, product consistency, consumer education, and brand trust development. Puddyton has an advantage through its business experience since 2019, established customer relationships, and experience in developing products using alternative ingredients such as cassava flour, sorghum flour, pumpkin flour, and potato flour. Nevertheless, the increasing consumer interest in healthier food choices may attract new competitors into this market segment. | Medium         |
| <b>Bargaining Power of Suppliers</b> | Supplier power in Puddyton's business is considered moderate because the availability of conventional bakery ingredients is relatively high, while alternative ingredients used by Puddyton have a more limited supplier base. Ingredients such as sorghum flour, cassava flour, pumpkin flour, potato flour, stevia, and palm sugar are less commonly used compared with wheat flour and refined sugar, which may create challenges related to availability and price fluctuations. However, Puddyton reduces supplier dependency through bulk purchasing practices and maintaining relationships with ingredient suppliers. The availability of multiple ingredient sources through local baking supply stores and online suppliers also reduces switching difficulties.                                                                                                                                                                                                                                                    | Medium         |
| <b>Bargaining Power of Buyers</b>    | Buyer bargaining power in the Yogyakarta bakery market is relatively high due to the large number of available bakery choices, ranging from conventional bakeries, artisan bakeries, homemade products, cafés, and online bakery businesses. Consumers can easily compare products based on taste, texture, appearance, price, and convenience. Based on Puddyton's Structured Customer Survey involving 100 respondents, taste remained the most important factor influencing consumer interest, with 52% of respondents stating that good taste despite healthier positioning increased their willingness to try the product. Furthermore, 61% of respondents considered the combination of taste, quality, and price suitability as important factors in purchasing decisions. Therefore, Puddyton must continuously communicate its product value to reduce consumer sensitivity toward price differences.                                                                                                                | High           |
| <b>Threat of Substitute Products</b> | The threat of substitutes is high because consumers seeking healthier consumption options have various alternatives beyond bakery products. In Yogyakarta, substitute products include granola products, healthy snacks, traditional snacks, fruit-based snacks, low-sugar desserts, and conventional bakery products with lower prices. Consumers who prioritize affordability may switch to conventional bakery products, while consumers focusing on dietary preferences may choose other health-oriented food products. Therefore, Puddyton needs to maintain differentiation through product quality, ingredient innovation, sensory experience, and clear communication of its health-conscious bakery concept.                                                                                                                                                                                                                                                                                                         | High           |
| <b>Competitive Rivalry</b>           | Competitive rivalry in the Yogyakarta bakery market is high due to the presence of various bakery businesses, including established bakery chains, premium artisan bakeries, customized cake businesses, and home-based bakeries. Competitors generally compete through product variety, pricing, branding, store accessibility, and digital presence. In the premium bakery segment, businesses such as artisan bakeries and customized cake providers compete through product quality and customer experience. Meanwhile, conventional bakery brands compete through affordability and wider distribution channels. Puddyton differentiates itself by combining bakery products with alternative ingredients, reduced refined sugar approach, community-based marketing, and a health-conscious positioning. However, strengthening digital marketing and brand awareness remains necessary to compete in a crowded market.                                                                                                 | High           |

**Table 4.4 Porter's Five Forces Analysis of Puddyton**

To provide a more specific understanding of Puddyton's competitive position, the business was compared with several bakery categories operating in the Yogyakarta market.

| Competitor               | Product Characteristics                                                                                                          | Ingredient / Product Claim                                                                                                                                                                                                                                | Price Range                                       | Product Range                                                | Differentiation Compared with Puddyton                                                                                                                             |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Sofdoh Official</b>   | Soft sourdough products with various filling variants designed to provide a healthier alternative to conventional bread products | Less gluten, naturally fermented, and egg-free products                                                                                                                                                                                                   | Rp23,000 – Rp30,000 per bread                     | Soft sourdough bread with various filling options            | Strong differentiation through natural fermentation process and sourdough characteristics                                                                          |
| <b>Hikaru Bake House</b> | Health-oriented bakery products focusing on gluten-conscious consumers                                                           | Gluten-free, less gluten, and non-artificial additive products                                                                                                                                                                                            | Rp12,000 – Rp650,000                              | Bread, bakery products, and various health-oriented products | Differentiates through gluten-conscious positioning and avoidance of artificial additives                                                                          |
| <b>Puddyton</b>          | Health-conscious bakery products consisting of bread, cakes, and pastries                                                        | Uses alternative ingredients such as cassava flour, sorghum flour, pumpkin flour, potato flour, and natural sweeteners such as stevia and palm sugar. Puddyton also avoids the use of preservatives, bleaching agents, softeners, and artificial flavors. | Rp8,000 – Rp250,000 depending on product category | Bread, cakes, pastries, seasonal products, and gift products | Differentiates through the combination of alternative ingredient innovation, diverse product categories, community-based marketing, and a broader bakery portfolio |

**Table 4.5 Competitor and Market Position Comparison**

The competitive rivalry within the health-conscious bakery segment in Yogyakarta is considered **high** due to the emergence of bakery businesses that offer products with healthier positioning. Competitors such as Sofdoh Official and Hikaru Bake House demonstrate that consumers are increasingly interested in bakery products associated with healthier ingredient choices, including reduced gluten, natural fermentation, gluten-free concepts, and reduced use of artificial additives.

Sofdoh Official competes through its sourdough-based products, emphasizing natural fermentation and egg-free formulation, while Hikaru Bake House strengthens its positioning through gluten-free, less gluten,

and non-artificial additive claims. These competitors show that health-conscious consumers are not only considering taste but also paying attention to production processes and ingredient composition.

Compared with these competitors, Puddyton has a broader product portfolio by offering bread, cakes, pastries, and seasonal products. Puddyton's differentiation lies in the utilization of alternative local ingredients, including cassava flour, sorghum flour, pumpkin flour, and potato flour, combined with natural sweeteners such as stevia and palm sugar. This allows Puddyton to position itself not only as a bakery with healthier ingredient choices but also as a brand that provides various consumption options for daily consumption, gifts, and special occasions.

However, the increasing number of health-oriented bakery businesses indicates that Puddyton cannot rely solely on product differentiation. Continuous improvement in product innovation, strengthening brand communication, and increasing digital visibility are required to maintain competitiveness in the growing health-conscious bakery market.

#### **4.3 STP Analysis (Segmentation, Targeting, and Positioning)**

STP analysis was conducted to identify Puddyton's target market and determine an appropriate market positioning strategy within the health-conscious bakery segment. This analysis includes market segmentation, target market

selection, and positioning strategy based on consumer validation results, market trend analysis, and Puddyton's internal capabilities.

Unlike conventional bakery businesses that mainly compete through taste, price, and product availability, Puddyton focuses on creating value through the combination of alternative ingredients, product innovation, and consumer education. Therefore, STP analysis is important to ensure that Puddyton's marketing strategy is directed toward consumer segments that perceive value from healthier ingredient choices and product differentiation.

#### 4.3.1 Market Segmentation

Puddyton's market segmentation was developed based on four main variables: demographic, geographic, psychographic, and behavioral characteristics.

| Segmentation Variable             | Segment Description                                                                                                                                               | Evidence and Relevance to Puddyton                                                                                                                                                                                |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Demographic Segmentation</b>   | Consumers consisting of young adults, working individuals, students, and families with purchasing ability for bakery products with added value.                   | Puddyton offers various product categories, including affordable daily bread products and premium products such as cakes and gift products, allowing the brand to serve different consumer purchasing capacities. |
| <b>Geographic Segmentation</b>    | Consumers located in Yogyakarta and surrounding areas, particularly urban consumers who have access to digital marketing channels and community-based activities. | Puddyton's market activities, including bazaars, community collaborations, and offline events, were primarily conducted in Yogyakarta, providing direct access to local consumers.                                |
| <b>Psychographic Segmentation</b> | Consumers who are increasingly aware of ingredient composition, sugar consumption, food quality, and more conscious lifestyle choices.                            | Based on Structured Customer Survey results, 70% of respondents showed interest in healthier bakery concepts, indicating consumer attention toward products with better ingredient choices.                       |
| <b>Behavioral Segmentation</b>    | Consumers who purchase bakery products for daily consumption, snacks, gifts, hampers, and special occasions.                                                      | Puddyton develops bread, cakes, pastries, and seasonal products to accommodate different consumption purposes, including individual consumption and gifting occasions.                                            |

**Table 4.6 Market Segmentation Analysis of Puddyton**

### **4.3.2 Target Market Selection**

Based on the segmentation analysis, Puddyton selected a primary and secondary target market. The target selection considers market attractiveness, consumer interest, and Puddyton's current operational capabilities.

#### **A. Primary Target Market**

Health-conscious young adults and families in Yogyakarta who seek bakery products with better ingredient choices while maintaining taste, quality, and convenience.

This segment is selected as the primary target market because it aligns with Puddyton's product differentiation strategy. Consumers in this segment are more likely to appreciate the use of alternative ingredients such as cassava flour, sorghum flour, pumpkin flour, potato flour, and natural sweeteners such as stevia and palm sugar.

The selection of this segment is supported by customer validation results showing that:

- 70% of respondents were interested in healthier bakery concepts.
- 52% of respondents stated that maintaining good taste despite healthier positioning was the main factor

influencing their willingness to try the product.

- 61% of respondents considered the combination of taste, quality, and price suitability as important purchasing factors.

These findings indicate that the primary target market does not only seek healthier ingredient choices but also expects enjoyable taste and acceptable product value.

## **B. Secondary Target Market**

Consumers purchase bakery products for gifting, hampers, family events, and special occasions.

This segment is selected because Puddyton has developed a diverse product portfolio consisting of cakes, pastries, and premium bakery products that are suitable for gifting purposes.

The secondary target market provides opportunities for increasing transaction value through premium products while expanding brand exposure through customer recommendations and community networks.

### 4.3.3 Positioning Strategy

Based on the selected target market, Puddyton positions itself as a **health-conscious bakery brand** that provides bakery products with alternative ingredient choices while maintaining taste, quality, and consumer enjoyment.

Puddyton's positioning is supported by three main differentiation factors:

#### **A. Alternative Ingredient Innovation**

Puddyton differentiates itself through the use of alternative ingredients such as cassava flour, sorghum flour, pumpkin flour, and potato flour. These ingredients create a different value proposition compared with conventional bakery products that primarily rely on wheat flour.

#### **B. Product Portfolio Diversity**

Unlike competitors that focus primarily on specific product categories, Puddyton offers a wider range of products, including bread, cakes, pastries, and seasonal products. This allows Puddyton to serve different consumer needs, from daily consumption to gifting occasions.

#### **C. Consumer Relationship-Based Marketing**

Puddyton builds brand trust through community

collaboration, word-of-mouth marketing, direct consumer interaction, and social media communication. This approach is important because health-conscious bakery products require consumer understanding and trust regarding ingredient selection and product value.

#### **4.4 Perceptual Map Analysis**

To visualize Puddyton's competitive position within the health-conscious bakery market, a perceptual map was developed based on two relevant dimensions:

##### **A. Health-conscious Ingredient Differentiation**

(Low → High)

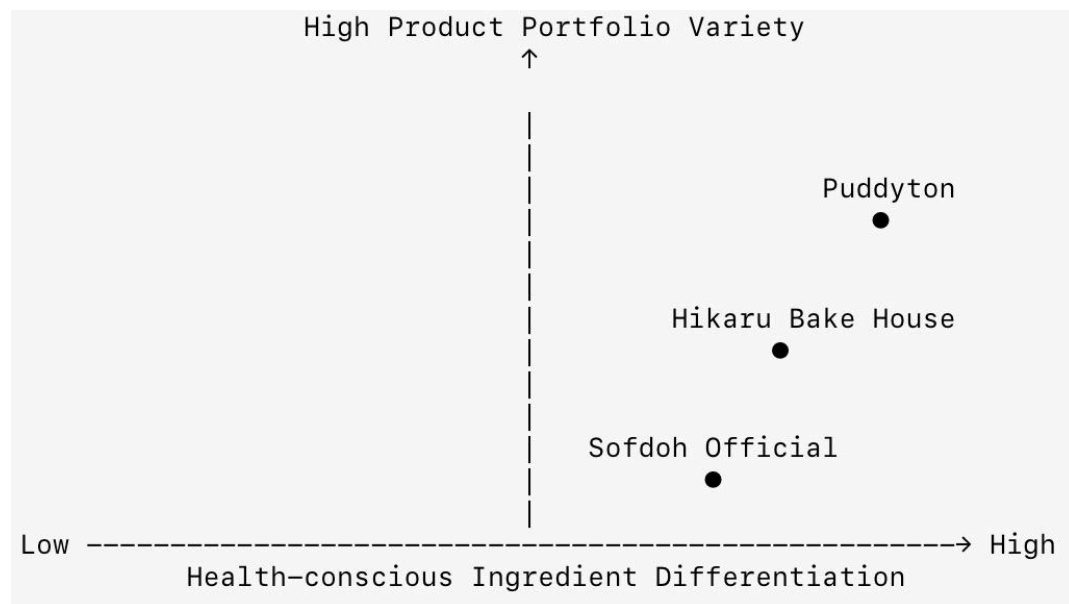
This axis represents the extent to which bakery brands communicate healthier ingredient choices, such as alternative ingredients, reduced additives, gluten-conscious approaches, or natural processing methods.

##### **B. Product Portfolio Variety**

(Low → High)

This axis represents the diversity of product categories offered, including bread, cakes, pastries, seasonal products, and other bakery variations.





**Figure 4.1 Perceptual Map of Health-Conscious Bakery Market**

The perceptual map shows that competitors within the health-conscious bakery segment have different positioning approaches.

Sofdoh Official demonstrates strong differentiation through sourdough-based products, natural fermentation processes, less gluten positioning, and egg-free formulations. However, its product focus is relatively concentrated on soft sourdough bread products.

Hikaru Bake House positions itself through gluten-free, less gluten, and non-artificial additive claims, targeting consumers who are more concerned about ingredient composition and specific dietary preferences.

Compared with these competitors, Puddyton occupies a position that combines **high ingredient differentiation and broader product**

**variety.** Puddyton does not only focus on one specific bakery attribute but integrates alternative ingredients, natural sweeteners, and various product categories, including bread, cakes, pastries, and seasonal products.

This positioning provides Puddyton with an opportunity to attract consumers who seek healthier bakery alternatives without sacrificing product variety and consumption experience.

#### **4.5 Strategic Implication of STP Analysis**

The STP analysis indicates that Puddyton's most relevant market opportunity lies in consumers who value healthier ingredient choices while still prioritizing taste, quality, and convenience. Therefore, Puddyton's marketing strategy should focus on strengthening communication of its differentiation rather than competing through price.

The strategic implications are:

##### **A. Strengthen education-based marketing communication**

Puddyton should continuously communicate the reasons behind ingredient selection and product development to improve consumer understanding.

##### **B. Maintain product innovation based on consumer feedback**

Consumer preferences regarding taste, texture, and product variety should remain the basis for future product development.

##### **C. Expand community-based marketing activities**

Since 75% of respondents discovered Puddyton through recommendations from friends, family, or communities, strengthening community relationships can support sustainable brand growth.

**D. Develop stronger digital visibility**

Improving digital marketing capability is necessary to increase awareness beyond existing customer networks and support future market expansion.

## **CHAPTER V**

### **FORMULATION OF BUSINESS DEVELOPMENT STRATEGY**

#### **5.1 Identification of Development Strategy**

##### **5.1.1 Theoretical Basis**

###### **A. Commitment-Trust Based Relationship Marketing Strategy**

Commitment-Trust Theory of Relationship Marketing developed by Morgan and Hunt (1994) explains that the success of long-term relationships in marketing activities is not only determined by economic transaction factors alone, but especially by two key variables that are interrelated, namely relationship commitment and trust. From this theoretical perspective, marketing relationships are not viewed as short-term interactions oriented towards the exchange of products and money, but rather as long-term relational processes built through consistency, communication, and shared values between companies and consumers. Therefore, a business's success in retaining customers depends not only on product quality but also on its ability to build stable and sustainable relationships.

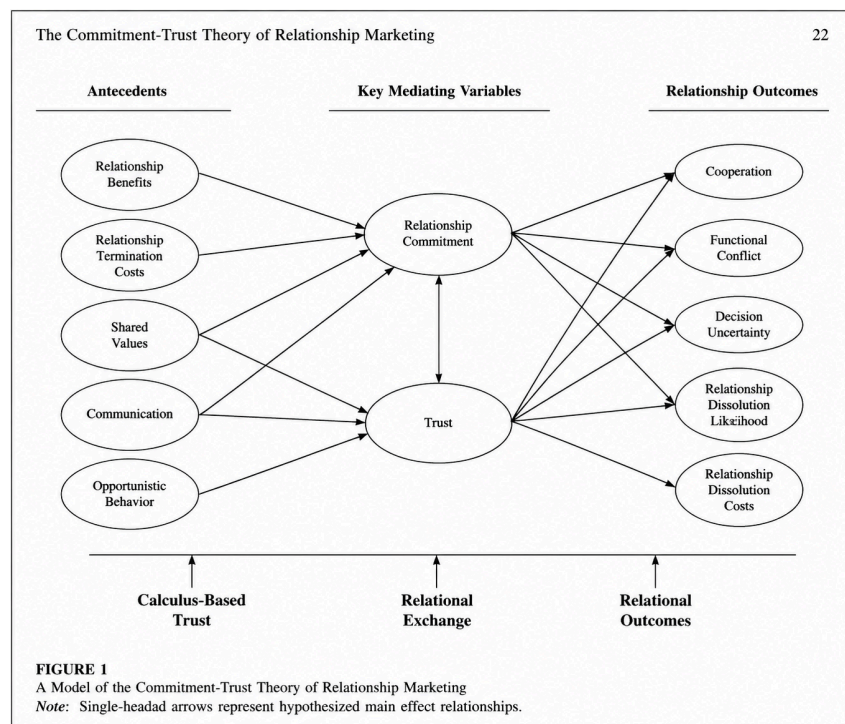
In the model presented by Morgan and Hunt, trust and commitment function as key mediating variables, which bridge various antecedent factors such as effective communication, shared values (shared values), benefits of the relationship (relationship benefits), termination fee (termination costs), and the potential for

opportunistic behavior. These factors do not directly create loyalty or long-term relationship outcomes, but they primarily influence the level of trust and commitment within the relationship. When trust and commitment are firmly established, business relationships will produce positive outcomes such as better cooperation, increased customer loyalty, reduced uncertainty in decision-making, and long-term stability in the relationship between the company and its customers.

Trust in this theory is defined as consumer confidence in the reliability, integrity, and consistency of another party in carrying out an exchange relationship. Trust is formed when consumers feel that a company is capable of fulfilling promises, maintaining quality, and acting honestly and not harming the other party in the relationship. Meanwhile, relationship commitment reflects a strong desire on the part of one party to maintain a relationship that is considered important and valuable over the long term. This commitment indicates an emotional and rational attachment that drives customers to maintain a relationship with a brand despite the presence of other alternatives in the market.

Furthermore, trust and commitment do not exist in isolation, but rather reinforce each other in creating sustainable relationships. Trust is the initial foundation for building customer confidence in a company, while commitment strengthens the

decision to maintain that relationship long-term. In the context of modern marketing, these two variables are crucial because competition is not only about products but also about a brand's ability to build meaningful relationships with consumers. Therefore, this theory is relevant in explaining how the relationship between a company and its customers can develop into a stable, mutually beneficial, and sustainable long-term relationship.



**Figure 5.1 model of the commitment trust theory of relationship marketing**

Puddyton adopts a hands-on approach to Commitment-Trust Theory in building its business development strategy, particularly in building long-term relationships with consumers in the healthy bakery segment. In this context,

consumer trust in Puddyton is built through the consistent use of natural ingredients such as cassava flour, sorghum, pumpkin, and potato, as well as reducing refined sugar with stevia and palm sugar. This transparency strengthens the perception of brand safety and honesty, which forms the basis for building trust in the relationship between Puddyton and consumers.

Furthermore, customer commitment to Puddyton is formed through the alignment of values between the brand and consumers who have a healthy lifestyle and are aware of the risks of non-communicable diseases. This commitment is reflected in consumers' repeated purchases of Puddyton products, despite not using aggressive discount-based promotional strategies, but rather based on long-term value and trust.

Furthermore, communication through Instagram and WhatsApp, along with a community approach, strengthens two-way interactions that build ongoing trust. Meanwhile, the brand's values, which emphasize health, sustainability, and natural ingredients, become shared values that strengthen the emotional bond between Puddyton and its consumers. Thus, the use of Commitment-Trust Theory explains that Puddyton customer loyalty is not only formed from product quality, but from long-term relationships built through consistent trust and commitment.

## **B. Startup Life Cycle**

Puddyton's business development strategy can be explained through an approach to the Startup Life Cycle as put forward by Steve Blank (2005), which emphasizes that a startup develops through several stages starting from the search for problem–solution fit until it reaches product–market fit before entering a more stable growth phase. In this context, each stage of Puddyton's business development reflects a process of market validation, product strengthening, and the formation of a sustainable business model in the healthy bakery industry. In general, the startup lifecycle consists of five main phases, namely Idea, Start-up, Development, Growth, and Maturity.

- **Idea Stage**

The idea stage is the initial phase when Puddyton begins to formulate a business concept as a healthy bakery brand that focuses on the use of alternative raw materials and sugar reduction. At this stage, the primary focus is identifying changes in consumer behavior, as consumers are increasingly aware of healthy lifestyles and the growing demand for more natural, low-sugar food products.

The Puddyton business idea emerged from observing healthy food consumption trends and the growing public interest in bakery products that are still



delicious but healthier. Based on these challenges, Puddyton began formulating a differentiation concept by using more diverse ingredients and a healthier product approach without sacrificing taste.

- **Start-up Stage**

In the start-up phase, the formulated concept is realized in product form and tested directly in the market. Puddyton begins small-scale production and product testing through direct sales, repeat customer orders, and participation in various bazaars and community events.

During this phase, Puddyton began introducing products such as brownies, cookies, and cakes based on the healthy bakery concept to consumers to gain initial feedback on taste, texture, and market acceptance. Furthermore, social media platforms like Instagram and WhatsApp began to be used as primary communication channels to reach customers and gather direct feedback.

- **Development Stage**

The development phase is characterized by product and business model strengthening based on evaluations from the previous phase. Puddyton begins refining its recipes, increasing product quality consistency, and strengthening its community-based and digital marketing strategies.

At this stage, Puddyton also began developing a more structured marketing approach through community collaboration, brand collaborations, and increased digital marketing activities to expand market reach. Furthermore, consumer preference assessments began to be used as a basis for developing product variants that better align with market needs.

- **Growth Stage**

In the growth stage, businesses begin to experience a more stable and significant increase in market demand. The primary focus during this phase is market expansion, increased production capacity, and strengthening a more structured marketing strategy. At this stage, cash flow begins to show a positive trend along with increasing sales volume and expanding customer reach.

Puddyton hasn't yet reached its full growth stage, but signs of this are already visible through increased brand awareness, customer growth from community-based marketing, and increased engagement in various events and collaborations. Furthermore, the growing trend of healthy lifestyles further strengthens Puddyton's potential to enter a more aggressive growth phase.

At this stage, Puddyton was focused on scaling the business without sacrificing product quality and its core value as a healthy bakery. Key strategies that can be implemented include:

- Strengthening brand positioning as a healthy bakery through market education about healthier, lower-sugar, and natural bakery products
- Optimizing community-based marketing strategies through events, bazaars, and brand collaborations to increase brand awareness
- Increasing production capacity to accommodate consistently increasing market demand
- Strengthening digital marketing strategies through Instagram and WhatsApp to expand communication and sales reach
- Developing product based on consumer feedback to maintain relevance to market preferences

- **Maturity Stage**

The maturity stage is the phase in which a business has achieved market stability, operational stability, and consistent cash flow. At this stage, the company's focus is no longer on aggressive expansion, but rather on efficiency,

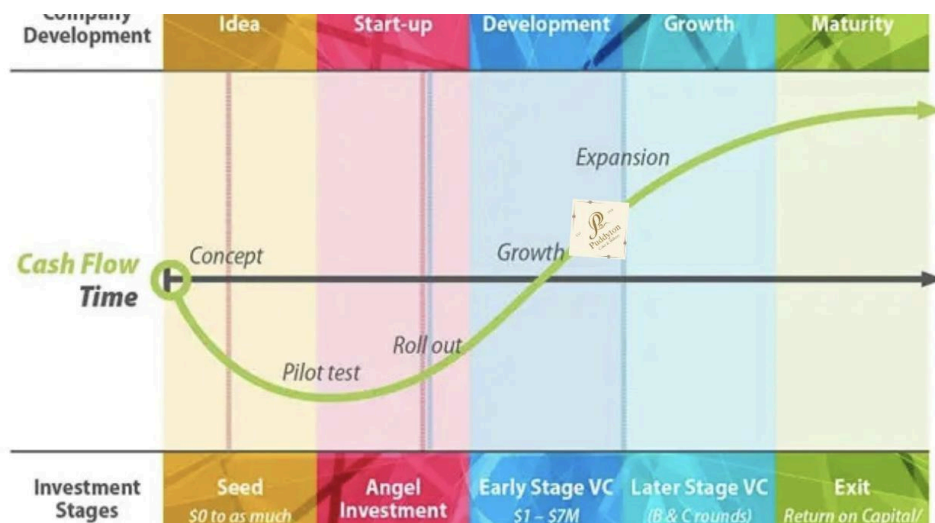
continuous innovation, and strengthening its brand position within a mature industry. Businesses at this stage generally have a strong customer base and a more structured operational system.

Puddyton is not yet at the maturity stage, but understanding this phase is crucial for long-term business development. Puddyton is still in the development phase, which means that various business foundations, such as operations, marketing, and production capacity, are being continuously strengthened to prepare for a more stable phase in the future.

In the maturity stage, Puddyton's development focus will shift to operational efficiency and long-term business sustainability. Strategies that can be implemented include:

- Standardization of production processes to maintain consistent product quality
- Strengthening customer loyalty through membership or customer retention programs
- Developing brand experience to increase consumer emotional attachment to Puddyton
- Brand protection through IPR registration and strengthening brand identity

- Selective product diversification according to healthy lifestyle trends without eliminating the brand's core values.
- Optimizing operational efficiency to reduce production costs and increase profit margins



**Figure 5.2 Puddyton's Position in the Startup Life Cycle**

Use of theory: Commitment-Trust Relationship

Marketing combined with the approach Startup Life Cycle serves as a relevant framework for explaining Puddyton's business development. These two approaches complement each other in addressing the key challenges in the early stages and development of a business: building long-term relationships with consumers through trust and commitment, while ensuring gradual and structured business growth.

Theory: Commitment-Trust plays a role as a foundation in building Puddyton's relationship with consumers. In the competitive bakery industry, success is determined not only by product quality, but also by the brand's ability to build trust through consistent quality, transparency of raw materials, and ongoing communication with customers. Meanwhile, this commitment is reflected in the customer loyalty established since 2019, as well as consumer engagement through repeat purchases and active interactions through communities and digital media. This creates emotional and long-term relationships that are a key differentiator for Puddyton compared to its competitors.

However, building relationships based on trust and commitment alone is not enough without understanding the stages of business development. This is where Startup Life Cycle serves as a strategic navigation framework that helps Puddyton understand that every business decision must be tailored to the growth phase it is currently in. From the initial stages through development, Puddyton's primary focus is not on aggressive expansion, but rather on market validation, strengthening healthy bakery products, and operational stability and community-based marketing.

For Puddyton, which is currently at the stage of development or early growth, the integration of these two approaches provides a clear direction in business development. Puddyton needs to continue to strengthen relationships with customers through this approach, Trust-based marketing, while simultaneously refining products, increasing operational capacity, and gradually expanding markets in accordance with the business's development stages. This ensures that the formulated development strategy is more focused, applicable, and aligned with Puddyton's current business conditions.

### **5.1.2 Formulation of Development Strategy**

The formulation of Puddyton's business development strategy was developed based on the results of internal and external environmental analysis, including SWOT analysis, TOWS matrix, Porter's Five Forces analysis, and market positioning analysis. Based on these analyses, Puddyton is currently positioned in the **early growth stage**, where the business has achieved initial market acceptance but still requires stronger internal capabilities to support sustainable expansion.

At this stage, Puddyton's strategic focus is not only to increase sales volume but also to strengthen the foundation required for long-term growth. The main challenges identified include high dependency on the

founder and family members, limited operational scalability, the need to strengthen brand communication, and limited utilization of data-driven decision-making.

Therefore, Puddyton's development strategy is prioritized based on business impact, urgency, feasibility, resource requirements, and implementation risk.

| Priority | Strategic Focus                                                           | Impact      | Urgency | Feasibility | Resource Requirement | Strategic Rationale                                                                                              |
|----------|---------------------------------------------------------------------------|-------------|---------|-------------|----------------------|------------------------------------------------------------------------------------------------------------------|
| 1        | Strengthening operational systems and reducing founder dependency         | High        | High    | High        | Medium               | Operational stability is required to ensure business continuity and support future expansion.                    |
| 2        | Strengthening health-conscious bakery positioning and brand communication | High        | High    | High        | Low–Medium           | Product differentiation needs to be effectively communicated to increase consumer understanding and brand value. |
| 3        | Developing data-driven marketing and operational monitoring               | Medium–High | Medium  | Medium      | Low                  | Data utilization supports more accurate evaluation and strategic decision-making.                                |
| 4        | Improving production capacity and continuous product innovation           | High        | Medium  | Medium      | High                 | Important for future scalability but requires stronger operational and financial readiness.                      |

**Table 5.1 Strategic Priority Ranking**

Based on the strategic priority ranking, Puddyton should focus first on strengthening internal capabilities before conducting aggressive market expansion. The selected strategies are formulated into actionable development programs as follows.



#### **5.1.2.1 Strengthening Operational Systems and Reducing Founder Dependency**

Puddyton's first strategic priority is strengthening operational systems to reduce excessive dependency on the founder and family members. Currently, several critical activities, including production supervision, quality control, and business decision-making, remain concentrated on limited individuals. Therefore, improving operational structure becomes essential to ensure business continuity as demand increases.

##### **A. Strategic Objective**

To establish a structured operational system that enables Puddyton to maintain consistent product quality and business performance without relying excessively on the founder.

##### **B. Target Area**

Internal operational capability, including production management, quality control, inventory monitoring, and employee responsibility allocation.

### C. Strategic Action Plan

| Component        | Implementation Plan                                                                                                                            |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| Main Activities  | Optimize production scheduling, evaluate equipment investment, improve raw material planning, and develop products based on customer feedback. |
| PIC              | Founder and Production Team                                                                                                                    |
| Timeline         | Month 6–24                                                                                                                                     |
| Estimated Budget | IDR 10,000,000–30,000,000 depending on equipment requirements                                                                                  |
| Dependency       | Requires stable operational systems and sufficient financial readiness.                                                                        |
| KPI              | Increased production capacity, maintained product quality consistency, and reduced production inefficiency.                                    |
| Decision Rule    | Equipment investment should only be conducted when demand exceeds current production capacity consistently for three consecutive months.       |

**Table 5.2 Strengthening Operational Systems and Reducing Founder Dependency**

#### 5.1.2.2 Strengthening Health-Conscious Bakery Positioning and Brand Communication

Puddyton's second strategic priority is strengthening its positioning as a health-conscious bakery brand. Although Puddyton has differentiation through alternative ingredients such as cassava flour, sorghum flour, pumpkin flour, potato flour, stevia, and palm sugar, consumer understanding of these values still needs to be improved.

##### A. Strategic Objective

To increase consumer awareness and understanding of Puddyton's product differentiation and strengthen brand trust.

## B. Target Segment

The primary target segment consists of health-conscious consumers in Yogyakarta who seek bakery products with better ingredient choices while maintaining taste and product quality.

The secondary target segment consists of consumers purchasing bakery products for gifts, events, and special occasions.

## C. Strategic Action Plan

| Component        | Implementation Plan                                                                                                                                                                 |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Main Activities  | Develop educational marketing content, communicate ingredient selection, strengthen product storytelling, collaborate with relevant communities, and utilize customer testimonials. |
| PIC              | Founder and Marketing Coordinator                                                                                                                                                   |
| Timeline         | Month 1–12                                                                                                                                                                          |
| Estimated Budget | IDR 2,000,000–5,000,000                                                                                                                                                             |
| Dependency       | Requires consistent brand messaging and content planning.                                                                                                                           |
| KPI              | Increased consumer awareness of Puddyton's differentiation, improved engagement rate, and increased customer acquisition from digital channels.                                     |
| Decision Rule    | If marketing engagement does not improve within three months, communication strategy and content approach should be evaluated.                                                      |

**Table 5.3 Strengthening Health-Conscious Bakery Positioning and Brand Communication**

### Strategic Plan

### 5.1.2.3 Developing Data-Driven Marketing and Operational

#### Monitoring

##### A. Strategic Action Plan

| Component        | Implementation Plan                                                                                                                             |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| Main Activities  | Develop product sales evaluation, record customer feedback systematically, analyze marketing channel performance, and build customer database.  |
| PIC              | Founder and Marketing Support Team                                                                                                              |
| Timeline         | Month 3–12                                                                                                                                      |
| Estimated Budget | IDR 500,000–2,000,000                                                                                                                           |
| Dependency       | Requires consistent sales recording and customer data collection.                                                                               |
| KPI              | Monthly sales evaluation report, customer feedback database, and product decisions supported by sales evidence.                                 |
| Decision Rule    | Products with low sales contribution and low profitability for three consecutive months should be evaluated for improvement or discontinuation. |

**Table 5.4 Developing Data-Driven Marketing and Operational Monitoring Strategic Action Plan**

### 5.1.2.4 Improving Production Capacity and Continuous Product

#### Innovation

The fourth strategic priority is improving production capacity while maintaining product consistency. Increasing demand requires Puddyton to gradually improve production capability without reducing product quality and brand value.

### **A. Strategic Objective**

To increase production readiness and support future market expansion through efficient production systems and customer-based innovation.

### **B. Target Segment**

Existing customers and potential consumers seeking healthier bakery alternatives.

### **C. Strategic Action Plan**

| <b>Component</b> | <b>Implementation Plan</b>                                                                                                                     |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| Main Activities  | Optimize production scheduling, evaluate equipment investment, improve raw material planning, and develop products based on customer feedback. |
| PIC              | Founder and Production Team                                                                                                                    |
| Timeline         | Month 6–24                                                                                                                                     |
| Estimated Budget | IDR 10,000,000–30,000,000 depending on equipment requirements                                                                                  |
| Dependency       | Requires stable operational systems and sufficient financial readiness.                                                                        |
| KPI              | Increased production capacity, maintained product quality consistency, and reduced production inefficiency.                                    |
| Decision Rule    | Equipment investment should only be conducted when demand exceeds current production capacity consistently for three consecutive months.       |

**Table 5.5 Improving Production Capacity and Continuous Product Innovation Strategic Action Plan**

#### **5.1.2.5 Strategic Implementation Sequence**

To ensure effective implementation, Puddyton's development strategy should be conducted in several phases.

##### **Phase 1: Internal Foundation Strengthening (Month 1–6)**

The first phase focuses on improving internal capability through:

- Development of organizational structure and SOPs.
- Improvement of production and quality control systems.
- Strengthening brand communication framework.

##### **Phase 2: Market Capability Development (Month 6–12)**

The second phase focuses on:

- Developing customer and sales data monitoring.
- Strengthening digital marketing activities.
- Expanding community collaboration and customer relationship management.

##### **Phase 3: Sustainable Business Scaling (Month 12–24)**

The third phase focuses on:

- Increasing production capacity.
- Investing in production equipment based on demand evidence.

- Expanding market reach gradually while maintaining product quality.

Through this phased strategic approach, Puddyton can achieve sustainable growth by balancing market expansion with operational readiness, ensuring that increased demand can be supported by a stronger internal business foundation.

## **5.2 Mapping resources and needs**

Puddyton's resource mapping was developed based on the business development strategy identified in the previous section, which focuses on strengthening operational capability, improving brand positioning as a health-conscious bakery, and preparing the business for sustainable growth.

At the current stage of development, Puddyton has successfully established basic business capabilities through internal resources, customer relationships, and community-based marketing. However, several resource gaps remain, particularly in human resource specialization, operational systems, digital marketing capability, and production scalability.

Therefore, resource planning is conducted through a gap analysis approach to identify the resources currently available, the resources required for future development, and the acquisition strategies needed to support business growth.

| Resource Category     | Required Resource                                            | Current Availability                                                                              | Resource Gap                                                                              | Acquisition Method                                                              | Estimated Cost                                      | Priority | Deadline    | Owner                              | Expected Operational / Financial Benefit                             |
|-----------------------|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|-----------------------------------------------------|----------|-------------|------------------------------------|----------------------------------------------------------------------|
| Human Resources       | Production assistant with standardized production capability | Production activities are mainly handled by founder, founder's mother, and on-call workers        | Limited manpower specialization and high dependency on key individuals                    | Recruit part-time production assistant and conduct on-the-job training          | IDR 1,500,000–3,000,000/month depending on workload | High     | Month 6     | Founder                            | Increased production consistency and reduced operational dependency  |
| Human Resources       | Marketing and digital content support                        | Marketing activities are managed by founder through Instagram and WhatsApp Business               | Limited time and capability for structured content planning and marketing analysis        | Collaborate with freelance content creator or marketing student                 | IDR 1,000,000–3,000,000/month                       | Medium   | Month 12    | Founder                            | Increased brand awareness and improved digital marketing performance |
| Human Resources       | Operational backup roles                                     | Several operational decisions and quality control activities depend on founder and family members | Business continuity risk if key individuals are unavailable                               | Develop role assignment and cross-training system                               | IDR 500,000–1,000,000 for training materials        | High     | Month 6     | Founder and Production Coordinator | Improved operational stability and reduced founder dependency        |
| Financial Resources   | Additional working capital for production expansion          | Current funding mainly comes from sales revenue and business reinvestment                         | Limited capital availability for large-scale production increase and equipment investment | Allocate profit for reinvestment and evaluate external funding opportunities    | Based on expansion requirements                     | Medium   | Month 12–24 | Founder                            | Supports production growth and business expansion                    |
| Financial Resources   | Marketing budget allocation                                  | Marketing relies mainly on organic activities and community-based promotion                       | Limited ability to conduct paid campaigns and wider promotional activities                | Allocate monthly marketing budget for digital campaigns and collaborations      | IDR 2,000,000–5,000,000/month                       | Medium   | Month 6     | Founder and Marketing Coordinator  | Increased customer reach and improved acquisition opportunities      |
| Operational Resources | Standardized SOP and quality control system                  | Production already follows internal practices but documentation remains limited                   | Risk of inconsistency when production volume increases                                    | Develop written SOPs for production, packaging, sanitation, and quality control | IDR 1,000,000–3,000,000                             | High     | Month 6     | Founder and Production Team        | Maintains product consistency and supports scalability               |
| Operational Resources | Production equipment improvement                             | Current production uses existing equipment with partially manual processes                        | Limited production capacity during high-demand periods                                    | Prioritize equipment investment based on production bottleneck analysis         | IDR 10,000,000–30,000,000                           | Medium   | Month 12–24 | Founder                            | Increased production capacity and operational efficiency             |
| Technology Resources  | Customer and sales data management system                    | Customer communication and sales records are maintained through simple digital tools              | Limited data analysis for customer behavior and product performance                       | Develop structured customer database and sales monitoring system                | IDR 500,000–2,000,000                               | Medium   | Month 12    | Founder and Marketing Support      | Enables data-driven marketing and product decisions                  |
| Technology Resources  | Digital marketing optimization tools                         | Instagram and WhatsApp Business are currently used as main communication channels                 | Limited content planning, performance measurement, and campaign evaluation                | Utilize digital analytics tools and improve content management workflow         | IDR 500,000–2,000,000                               | Medium   | Month 12    | Marketing Coordinator              | Improves digital engagement and marketing effectiveness              |

**Table 5.6 Resources GAP Analysis**

### 5.2.1 Human Resources Gap Analysis

Puddyton currently operates with a simple organizational structure where the founder and family members handle most core activities,



including production management, quality control, customer communication, and business decision-making. Although this structure provides flexibility, it creates dependency risks as business activities increase.

The main human resource gap is therefore not the number of workers, but the lack of role specialization and operational backup. The priority action is developing a more structured workforce system through role allocation, employee training, and gradual recruitment based on operational needs.

The first recruitment priority is production support because production capability directly affects Puddyton's ability to fulfill increasing demand while maintaining product consistency. Marketing support can be developed gradually through collaboration or outsourcing before establishing a permanent position.

### **5.2.2 Financial Resources Gap Analysis**

Puddyton's financial resources currently come primarily from operational revenue and business reinvestment. Based on financial performance during the implementation period, Puddyton generated IDR 403,851,500 in revenue and IDR 187,007,665 in profit from February 2025 to June 2026, indicating positive business performance.

However, future development requires additional financial allocation, particularly for production capacity improvement, marketing activities, and operational system development. Therefore, financial resource acquisition will prioritize reinvestment from profit allocation before considering external funding.

The financial priority is not only increasing capital availability but also ensuring that investment decisions are aligned with measurable business needs and expected returns.

### **5.2.3 Technology Resources Gap Analysis**

Puddyton currently utilizes basic digital technology, including Instagram for marketing communication, WhatsApp Business for customer interaction, and digital documentation tools for business activities. These technologies have supported customer relationships and community-based marketing strategies.

However, the current technology system has limitations in terms of customer data management, marketing performance measurement, inventory monitoring, and sales analysis. Therefore, future technology development should focus on improving decision-making capability rather than simply adopting more advanced tools.

The first priority is implementing a simple customer and sales monitoring system because it can directly support product evaluation,

marketing effectiveness measurement, and business planning. More advanced systems, such as integrated inventory management, can be developed when business complexity increases.

### **5.3 Product Development and Added Value**

#### **5.3.1 Product Innovation Concept**

Puddyton's product development was conducted through an incremental innovation approach, focusing on improving existing products and strengthening product value based on consumer feedback and market response. At the early growth stage of the Startup Life Cycle, Puddyton had established core bakery products and started to receive market acceptance. Therefore, the innovation strategy was directed toward improving product consistency, expanding product variations, and strengthening product differentiation.

Puddyton's product innovation focuses on three main approaches. First, **product improvement**, which involves refining existing products based on consumer evaluations. Improvements are conducted through adjustments in taste, texture, formulation, product appearance, and packaging presentation to maintain product consistency and improve consumer experience.

Second, **product diversification**, which involves developing various bakery categories to accommodate different consumer preferences and consumption occasions. Puddyton expands its product portfolio through bread, cakes, pastries, savory bakery products, and seasonal products. This

diversification strategy enables Puddyton to reach broader consumer segments while maintaining its bakery identity.

Third, **product differentiation through ingredient selection**. Puddyton differentiates its products through the use of selected alternative ingredients, including cassava flour, sorghum flour, pumpkin flour, and potato flour, as well as the use of sweeteners such as palm sugar and stevia in selected formulations. These ingredient choices represent Puddyton's product characteristics and serve as the basis for its positioning as a **health-conscious bakery brand**.

However, Puddyton does not claim that its products provide specific health benefits or nutritional advantages because no laboratory nutritional testing has been conducted. Therefore, terms such as "healthy bakery" are used as a business positioning concept that reflects ingredient selection and production considerations, rather than a scientifically proven health claim. Puddyton does not claim that its products prevent, treat, or manage any medical condition.



**Figure 5.3 Puddyton Cake Product**

Puddyton's added value is created through a combination of product characteristics, ingredient choices, product variety, and consumer experience. Through direct interaction with customers, community-based marketing activities, and transparent communication regarding ingredient selection, Puddyton builds consumer understanding of the value offered by its products.

The value proposition of Puddyton is therefore based on providing bakery products with distinctive ingredient choices, diverse product categories, and a more considered approach to product formulation compared with conventional bakery products. This innovation strategy supports Puddyton's competitiveness by strengthening brand differentiation, improving consumer perception, and maintaining product relevance in an evolving bakery market.

To ensure responsible product communication, Puddyton applies a product-claim evaluation approach before using product-related statements in marketing activities. The evaluation distinguishes between verified product attributes and claims that require further validation.

| Claim Category          | Example Statement                                                                | Puddyton Status                              | Validation Required                                                 |
|-------------------------|----------------------------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------------|
| Ingredient-based claim  | Made with cassava flour, sorghum flour, pumpkin flour, and potato flour          | Applicable                                   | Supported by formulation and ingredient records                     |
| Sweetener-related claim | Uses palm sugar or stevia in selected products                                   | Applicable                                   | Supported by recipe documentation                                   |
| Additive-related claim  | Does not use selected additives such as artificial flavoring or bleaching agents | Applicable only based on product formulation | Ingredient verification required                                    |
| Brand positioning claim | Health-conscious bakery                                                          | Applicable                                   | Used as a positioning statement reflecting ingredient consideration |
| Nutritional claim       | Lower sugar, high fiber, or more nutritious                                      | Not applied                                  | Requires laboratory nutritional analysis                            |
| Medical-related claim   | Suitable for diabetes, prevents disease, or provides health treatment benefits   | Not applied                                  | Requires clinical evidence and regulatory approval                  |

**Table 5.7 Product Claim Evaluation Checklist**

## **5.4 Performance Indicators (KPIs)**

### **5.4.1 Financial Aspects**

Puddyton's financial performance is measured through several key indicators, namely sales turnover growth, increased profitability, product profit margin management, and the business's ability to maintain stable operational cash flow. Based on financial records using SIAPIK during the period February 2025 to June 2026, Puddyton managed to record a total turnover of IDR 403,851,500 and a total profit of IDR 187,007,665.

Financial performance.docx These results indicate that Puddyton has a strong financial foundation to support the sustainability of business operations as a healthy bakery brand.

As a business with operational experience since 2019 and currently strengthening its positioning as a healthy bakery, Puddyton's primary focus is not only on increasing sales but also on more structured and data-driven financial management. Improved financial performance is expected to be achieved through strengthening marketing strategies, increasing customer loyalty, developing products with high sales contributions, and optimizing production cost efficiency. Furthermore, Puddyton also strives to maintain profitability and cash flow stability to support operational needs, product innovation, and sustainable business expansion.

The performance indicators in the financial aspect can be seen in the following table:

| KPI                             | Definition                                                               | Baseline                                          | Formula                                                                                       | Target                                              | Measurement Period | Data Source                             | PIC     | Review Frequency | Corrective Action                                                   |
|---------------------------------|--------------------------------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------------------------------|-----------------------------------------------------|--------------------|-----------------------------------------|---------|------------------|---------------------------------------------------------------------|
| Revenue Growth                  | Percentage increase in total sales revenue compared with previous period | Revenue Feb 2025–Jun 2026: IDR 403,851,500        | $((\text{Current Revenue} - \text{Previous Revenue}) / \text{Previous Revenue}) \times 100\%$ | Increase annual revenue by 10–20%                   | Annual             | SIAPIK financial records, sales reports | Founder | Annual           | Evaluate sales channels, pricing strategy, and product contribution |
| Total Business Revenue          | Total accumulated revenue generated from product sales                   | IDR 403,851,500                                   | Total sales transaction value                                                                 | Maintain annual revenue $\geq$ previous achievement | Annual             | SIAPIK and transaction records          | Founder | Quarterly        | Review sales performance and adjust marketing priorities            |
| Business Profitability          | Ability to generate profit after operational costs                       | Profit Feb 2025–Jun 2026: IDR 187,007,665         | $(\text{Net Profit} / \text{Revenue}) \times 100\%$                                           | Maintain or increase profit margin annually         | Annual             | Financial statement and cost records    | Founder | Quarterly        | Review production cost, raw material efficiency, and pricing        |
| Product Profit Margin           | Profit contribution generated by each product category                   | Existing product margin based on COGS calculation | $((\text{Selling Price} - \text{COGS}) / \text{Selling Price}) \times 100\%$                  | Maintain minimum 40% margin for core products       | Per product review | Product costing sheet                   | Founder | Monthly          | Adjust formulation, price, or discontinue low-margin products       |
| Operational Cash Flow Stability | Ability to maintain positive operational cash flow                       | Based on current sales-funded operation           | Monthly cash inflow - monthly cash outflow                                                    | Positive cash flow $\geq 10$ months/year            | Monthly            | Cash flow records                       | Founder | Monthly          | Reduce unnecessary expenses and prioritize high-return activities   |

**Table 5.8 Performance Indicators (KPIs) in Financial Aspects**

## 5.4.2 Operational Aspects

Puddyton's operational performance is measured through several key indicators related to product quality consistency, production process efficiency, operational standardization, and product development capabilities. **As a healthy bakery brand that uses alternative raw materials and focuses on product quality, Puddyton needs to ensure that operational processes support business growth without reducing the standard of products provided to consumers.**

This operational performance indicator was used to evaluate the effectiveness of the production process, raw material management, product innovation, and Puddyton's readiness to meet market needs sustainably.

The performance indicators (KPIs) for Puddyton's operational aspects are shown in the following table:



| KPI                                | Definition                                                   | Baseline                                                   | Formula                                                                   | Target                                    | Measurement Period     | Data Source                                      | PIC                    | Review Frequency | Corrective Action                                      |
|------------------------------------|--------------------------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------------------|-------------------------------------------|------------------------|--------------------------------------------------|------------------------|------------------|--------------------------------------------------------|
| Product Quality Consistency        | Percentage of products meeting established quality standards | Current quality evaluation based on production observation | (Products meeting standard / Total products tested) ×100%                 | ≥85% quality compliance                   | Every production batch | Production checklist and QC record               | Production Coordinator | Every batch      | Identify production deviation and retrain workers      |
| Production Process Standardization | Level of SOP implementation compliance                       | SOP documentation is still developing                      | (Production activities following SOP / Total production activities) ×100% | ≥90% SOP compliance                       | Monthly                | SOP checklist and production monitoring          | Founder                | Monthly          | Update SOP and conduct worker training                 |
| Raw Material Usage Efficiency      | Percentage reduction of unused or wasted materials           | Manual monitoring system                                   | (Material waste / Total material usage) ×100%                             | Reduce waste by 10% annually              | Monthly                | Inventory record and production report           | Production Coordinator | Monthly          | Review purchasing quantity and production planning     |
| Product Innovation Performance     | Number of successful product improvements/new products       | Product innovation through customer feedback               | Number of products launched and evaluated                                 | Minimum 3 validated improvements annually | Annual                 | Product development record and customer feedback | Founder                | Quarterly        | Re-evaluate product concept based on customer response |
| Core Product Availability          | Ability to fulfill demand for main products                  | Production adjusted based on orders                        | (Fulfilled orders / Total orders received) ×100%                          | ≥90% order fulfillment                    | Monthly                | Sales record and production report               | Production Coordinator | Monthly          | Adjust production scheduling and inventory planning    |

**Table 5.9 Performance Indicators (KPIs) in Operational Aspects**

### 5.4.3 Marketing Aspects, Brand Awareness, and Market Education

Puddyton's marketing performance is measured through several key indicators, which include increasing **brand awareness**, the effectiveness of marketing communications, and the brand's ability to educate the market about the concept of healthy bakery. As a bakery business transitioning to products with higher health value, Puddyton focuses not only on increasing sales but also on building consumer understanding about the use of alternative raw materials, sugar reduction, and the benefits of the products offered.

This marketing indicator was used to evaluate the extent to which strategies implemented through digital media, communities, external

collaborations, and direct interactions with consumers are able to expand market reach and build stronger relationships with customers.

The achievement indicators (KPIs) for Puddyton's marketing, brand awareness, and market education aspects are presented in the following table:

| KPI                                              | Definition                                                                      | Baseline                                                                               | Formula                                                                                                                | Target                                        | Measurement Period | Data Source                                  | PIC                   | Review Frequency | Corrective Action                                            |
|--------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|--------------------|----------------------------------------------|-----------------------|------------------|--------------------------------------------------------------|
| Brand Awareness Level                            | Percentage of respondents who recognize Puddyton as a bakery brand              | Initial survey: 75% consumers discovered Puddyton through recommendation channels      | $(\text{Respondents recognizing Puddyton} / \text{Total respondents surveyed}) \times 100\%$                           | Increase brand recognition by 20% annually    | Annual             | Customer survey                              | Marketing Coordinator | Annual           | Improve communication strategy and strengthen brand exposure |
| Digital Marketing Effectiveness                  | Ability of digital channels to generate meaningful customer interaction         | Instagram and WhatsApp currently used as main channels                                 | $\text{Engagement Rate} = (\text{Likes} + \text{Comments} + \text{Saves} + \text{Shares}) / \text{Reach} \times 100\%$ | Increase engagement rate by 10–15% annually   | Monthly            | Instagram Insight and WhatsApp Business data | Marketing Coordinator | Monthly          | Adjust content type, posting frequency, and target audience  |
| Consumer Understanding of Healthy Bakery Concept | Percentage of consumers who understand Puddyton's differentiation               | Previous survey showed consumer interest in healthier bakery concept (70%)             | $(\text{Consumers correctly identifying Puddyton value proposition} / \text{Total respondents}) \times 100\%$          | $\geq 70\%$ consumer understanding            | Annual             | Customer survey and event feedback           | Marketing Coordinator | Quarterly        | Improve educational content and product communication        |
| Customer Repeat Purchase Rate                    | Percentage of customers making more than one purchase within measurement period | Baseline customer repeat purchase data to be collected during first CRM implementation | $(\text{Customers with } \geq 2 \text{ purchases} / \text{Total customers}) \times 100\%$                              | Increase repeat purchase rate by 20% annually | Quarterly          | Customer database and transaction records    | Founder               | Quarterly        | Develop retention programs and customer follow-up            |
| Customer Acquisition from WOM                    | Percentage of new customers acquired through referral sources                   | 75% respondents initially discovered Puddyton through recommendations                  | $(\text{New customers from referral} / \text{Total new customers}) \times 100\%$                                       | Maintain $\geq 50\%$ referral contribution    | Quarterly          | Customer survey and order records            | Marketing Coordinator | Quarterly        | Strengthen referral program and community engagement         |

**Table 5.10 Performance Indicators (KPIs) in Marketing, Brand Awareness, and Education Aspects**

The KPI evaluation system allows Puddyton to monitor business development performance through measurable indicators. Financial KPIs ensure profitability and sustainability, operational KPIs monitor production readiness and quality consistency, while marketing KPIs

evaluate brand growth, consumer understanding, and customer retention.

If KPI achievement falls below the established target, corrective actions will be implemented through strategy evaluation, resource adjustment, process improvement, or marketing refinement. This approach ensures that Puddyton's growth strategy remains evidence-based and adaptable to changing business conditions

## **CHAPTER VI**

### **BUSINESS DEVELOPMENT AND SUSTAINABILITY BLUEPRINT**

#### **6.1 Short Term Development Plan (6-12)**

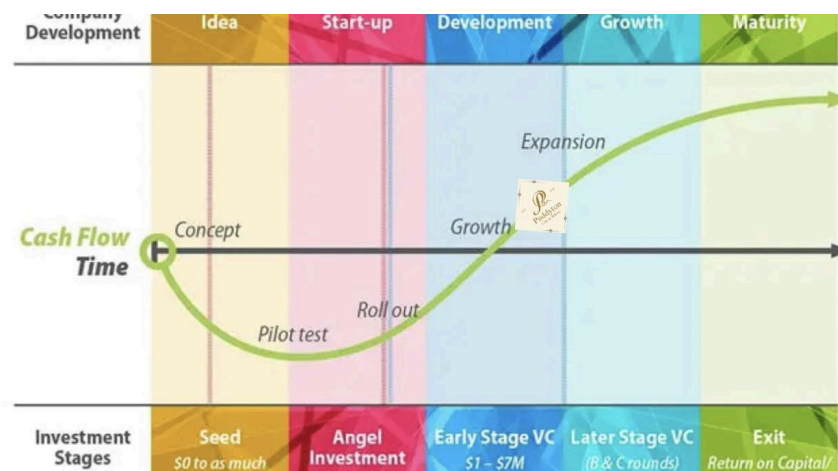
##### **6.1.1 Theoretical Basis**

Puddyton's short-term development plan is based on the concept of the **Growth Strategy** developed by Ansoff (1957), which explains that businesses need to maximize their existing market potential before expanding into a wider market. In this context, the relevant strategy for Puddyton is **market penetration**, namely a strategy to increase business growth through optimizing marketing activities, strengthening relationships with consumers, and increasing distribution effectiveness in existing markets.

In addition, this development strategy is linked to Puddyton's position in the **Startup Life Cycle**, where Puddyton is currently at the **early growth stage**. At this stage, the business has gone through the initial development and validation process, so the primary focus is no longer solely on product refinement but also on increasing operational capacity, strengthening business systems, and gradually expanding the market. According to Blank (2005), the early growth stage is the phase when a business begins to build a more stable business model based on market response and requires strengthening internal processes to enable sustainable growth.

In the early growth stage, business development strategies need to be directed at maintaining a balance between increasing market demand and the company's internal readiness. Empirically, Puddyton has demonstrated growth through consistent sales activities, the formation of loyal customers since 2019, increased awareness through social media and communities, and involvement in various events and collaborations. However, increasing business scale still requires strengthening aspects of production, raw material management, marketing systems, and operational controls to ensure optimal growth without compromising the quality of products as a healthy bakery.

Therefore, Puddyton's short-term strategy is focused on optimizing existing business processes by increasing product quality consistency, strengthening community-based marketing, optimizing digital marketing, and increasing operational capacity. This approach aligns with the strategic management concept proposed by Terry (2014), which states that business management needs to be carried out through basic management functions, including **planning, implementation, and control**. Through this approach, each Puddyton development strategy can be implemented systematically, evaluated periodically, and adjusted to evolving market conditions.



**Figure 6.1 Puddyton's Position in the Startup Lifecycle**

Based on the strategic analysis, Puddyton's short-term development plan focuses on strengthening internal capabilities before pursuing wider market expansion. As Puddyton is positioned in the early growth stage of the Startup Life Cycle, the priority is to improve operational readiness, strengthen customer relationships, and optimize existing market opportunities.

Therefore, the implementation plan is structured into several workstreams consisting of brand awareness strengthening, community-based marketing optimization, operational system improvement, and digital sales enhancement. Each workstream is arranged based on priority, dependency, available resources, and expected business impact.

### 6.1.2 Short-Term Development Roadmap

The implementation roadmap was developed using a six-to-twelve-month timeline to ensure that each strategic initiative can be executed systematically. The priority of implementation follows three main considerations: business impact, urgency, resource availability, and operational readiness.

| Priority | Workstream                                     | Implementation Activities                                                                                                                      | Timeline   | PIC                                | Budget Allocation                              | Dependency                                                  | KPI                                                                                                  | Review Period    |
|----------|------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------------------------------|------------------------------------------------|-------------------------------------------------------------|------------------------------------------------------------------------------------------------------|------------------|
| 1        | Production System Strengthening                | Develop clearer production workflow, improve production scheduling, standardize product quality checklist, and improve raw material monitoring | Month 1–3  | Founder & Production Team          | Low–Medium (operational improvement cost)      | Existing production process evaluation                      | ≥90% production compliance with SOP; reduced production inconsistency; stable product quality        | Monthly review   |
| 2        | Digital Communication & Sales Optimization     | Optimize Instagram and WhatsApp Business integration, improve product catalog, develop educational content, and create customer database       | Month 1–4  | Founder & Marketing Support        | Low (content and digital management)           | Brand positioning and product information readiness         | Increase customer inquiries, improved conversion from digital channels, structured customer database | Monthly review   |
| 3        | Community-Based Marketing Expansion            | Participate in selected bazaars, MSME events, and collaborate with communities aligned with healthy lifestyle and entrepreneurship segments    | Month 3–8  | Founder & Partnership Coordinator  | Medium (event participation cost)              | Availability of production capacity and marketing materials | Minimum 4 community collaborations/ events annually; increased new customer acquisition              | Quarterly review |
| 4        | Product Development Based on Consumer Feedback | Conduct periodic evaluation of existing products, test new variants, and collect customer feedback from sales activities                       | Month 4–10 | Founder & Product Development Team | Low–Medium                                     | Customer feedback data availability                         | Minimum 3 product improvements/ new product developments annually                                    | Quarterly review |
| 5        | Human Resource Role Development                | Develop clearer task allocation, identify recruitment needs, and establish backup roles for production and marketing activities                | Month 6–12 | Founder                            | Medium (additional workforce cost if required) | Operational workload evaluation                             | Reduced founder dependency; defined operational responsibilities                                     | Quarterly review |

**Table 6.1 Short-Term Development Roadmap (6–12 Months)**

### **6.1.3 Implementation Sequence and First Three Priority Actions**

To ensure effective implementation, Puddyton prioritizes the first three actions that provide the highest impact with available resources

#### **A. Strengthening Production Systems (Month 1–3)**

The first priority is strengthening operational capability because increasing market demand must be supported by consistent product quality. Activities include developing production checklists, improving workflow arrangement, and improving raw material monitoring.

Expected outcome:

- More consistent product quality.
- Reduced operational dependency on individual workers.
- Improved readiness for increased demand.

#### **B. Optimizing Digital Communication and Customer Management (Month 1–4)**

The second priority is strengthening digital communication through Instagram and WhatsApp Business. This strategy focuses on improving customer education, product information delivery, and maintaining relationships with existing customers.



Expected outcome:

- Better consumer understanding of Puddyton's product differentiation.
- More structured customer communication.
- Improved effectiveness of digital marketing activities.

#### **C. Expanding Community-Based Marketing Activities (Month 3–8)**

After strengthening operational readiness, Puddyton will expand market exposure through selected bazaars, community collaborations, and partnership activities.

Expected outcome:

- Increased brand awareness.
- Acquisition of new customers.
- Additional market insights for product improvement.

#### **6.1.4 Monitoring and Evaluation Mechanism**

The implementation progress will be monitored through periodic evaluation meetings. Each strategic initiative will be reviewed based on KPI achievement, operational challenges, and resource availability.

| Evaluation Aspect       | Measurement Method                                             | Frequency | Corrective Action                                          |
|-------------------------|----------------------------------------------------------------|-----------|------------------------------------------------------------|
| Operational performance | SOP compliance, production records, product quality evaluation | Monthly   | Adjust workflow and production allocation                  |
| Marketing effectiveness | Customer database, inquiry records, sales channel performance  | Monthly   | Improve content strategy and communication approach        |
| Community activities    | Event participation, customer acquisition, sales contribution  | Quarterly | Select higher-impact collaboration opportunities           |
| Product development     | Customer feedback and sales performance evaluation             | Quarterly | Improve formulation or discontinue low-performing products |

**Table Monitoring and Evaluation Mechanism**

## 6.2 Long-Term Development Plan (1-5 Years)

### 6.2.1 Theoretical Basis

Puddyton's long-term development plan is based on a holistic approach. **Resource-Based View (RBV)** put forward by Barney (1991). Barney (1991) explains that sustainable competitive advantage can be achieved through the utilization of internal resources that have unique characteristics. **VRIN (valuable, rare, inimitable, irreplaceable)**.

The RBV approach is relevant to use in the development of Puddyton because the main advantage of the business does not only come from the healthy bakery products offered, but also from internal assets in the form of customer loyalty that has been formed since 2019, the strength

of community-based marketing, the ability to develop products based on natural ingredients, and brand positioning as healthy **bakery which** is relevant to the development of a healthy lifestyle.

Based on this approach, Puddyton's long-term development strategy is focused on strengthening product innovation, developing brand identity, expanding collaboration networks, and improving operational systems so that Puddyton can develop into a more stable, competitive, and sustainable healthy bakery brand.

#### **6.2.1.1 Healthy Bakery Product Development and Innovation**

Puddyton will continue to develop healthy bakery products through innovations tailored to evolving consumption trends and consumer needs. Product development is carried out in stages based on market evaluation, customer feedback, and the potential for increasing the product's functional value.

##### **A. Development of Healthy Product Variations**

Puddyton will develop a variety of bakery products with added health value, such as high-fiber and high-protein products, as well as the use of alternative ingredients and sweeteners that better align with the healthy bakery concept. Among the planned innovations are pumpkin-based Pumpkin Doughnut and Protein Cookies with a high-protein formula without added sugar.

## **B. Functional Bakery Product Development**

Puddyton will explore functional bakery products that not only provide a great consumption experience but also offer additional benefits for consumers. This development aims to strengthen Puddyton's position as a bakery brand that offers healthy products with competitive taste.

## **C. Seasonal Product Development**

Puddyton will introduce seasonal products based on specific occasions such as Ramadan, Eid al-Fitr, Christmas, and specific ingredient trends. Products like healthy hampers, low-sugar cookies, and seasonal cakes can be used to increase consumer engagement and encourage repeat purchases.

### **6.2.1.2 Strengthening Signature Product and Brand Identity**

In the long term, Puddyton will strengthen its flagship products, which are the brand's core identity. This strategy aims to increase brand recall and create a stronger reason for consumers to choose Puddyton over other bakeries.

#### **A. Development of Nastar as a Signature Product**

Puddyton will develop nastar with distinctive characteristics through the use of a homemade pineapple

filling, resulting in a unique flavor compared to similar products. This product has the potential to be developed as a flagship product because it can be consumed on various occasions, such as daily snacks, hampers, and seasonal products.

#### **B. Strengthening Filled Bun Bread as a Leading Product**

Filled buns will continue to be strengthened as one of Puddyton's core products due to their high sales contribution and consistent consumer demand. The development strategy involves improving quality consistency, innovating filling variants, and standardizing production processes to further cement the Puddyton identity.

#### **C. Strengthening Brand Awareness and Strategic Collaboration**

In the long term, Puddyton will expand its market reach by strengthening brand awareness and strategic collaborations with parties that share similar values and target consumers.

#### **D. Strengthening Community-Based Marketing**

Puddyton will maintain its community-based marketing approach through involvement in events, bazaars, healthy lifestyle communities, and entrepreneurial

activities. This strategy is used to build closer relationships with consumers while organically increasing awareness.

#### **E. Collaboration with Brands and Communities in Line**

Puddyton will develop collaborations with local coffee shops, sports communities, fitness centers, and other lifestyle brands. These collaborations can take the form of packages: coffee and bakery pairing, wellness snack packages, collaboration hampers, and pop-up collaboration activities.

#### **F. Digital Marketing Optimization**

Puddyton will increase the use of Instagram and WhatsApp Business as communication, education, and marketing tools. Its digital marketing strategy will focus on brand storytelling, healthy bakery education, product content, and consumer interactions to increase engagement.

### **6.2.1.3 Strengthening Operational Systems and Production Capacity**

To support long-term business growth, Puddyton needs to strengthen its operational systems to increase production capacity without compromising product quality.

#### **A. Production System Development**

Puddyton will improve the standardization of

production processes through the preparation of SOPs, product quality control, and work process evaluation to maintain consistency in taste, texture, and product safety.

#### **B. Increased Production Capacity**

As market demand increases, Puddyton will gradually increase production capacity through optimizing production facilities, managing human resources, and more effective raw material planning.

#### **C. Strengthening Business Management Systems**

Puddyton will improve the recording of sales, inventory, production costs, and finances so that decision-making can be based on data and support business sustainability.

### **6.2.1.4 Strengthening Legality and Brand Sustainability**

As part of its long-term strategy, Puddyton will strengthen its legal and sustainability aspects to support business development.

#### **A. Brand Identity Protection**

Puddyton will strengthen its brand identity through

legal protection such as trademark registration to safeguard its brand assets in the long term.

## B. Improved Product Compliance and Standards

Puddyton will ensure that production and distribution processes meet food safety standards and applicable regulations to increase consumer confidence.

With this long-term development strategy, Puddyton is expected to be able to strengthen its position as a **healthy bakery brand**, increasing competitiveness through product innovation and community relations, and gradually expanding the market without losing the brand's core values of quality, health, and closeness to consumers.

| No. | Development Strategy                                      | Main Plan                                                                                                        | Objective                                                       |
|-----|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|
| 1   | <b>Healthy Bakery Product Innovation</b>                  | Develop healthy bakery products using alternative ingredients, high fiber, high protein, and seasonal products   | Strengthen Puddyton's differentiation as a healthy bakery brand |
| 2   | <b>Signature Product and Brand Identity Strengthening</b> | Develop key products such as Nastar and Roti Bun Isi as brand identity products                                  | Increase brand recall and customer loyalty                      |
| 3   | <b>Brand Awareness and Strategic Collaboration</b>        | Strengthen digital marketing, community-based marketing, and collaborations with relevant communities and brands | Expand market reach and increase brand awareness                |
| 4   | <b>Operational System Strengthening</b>                   | Improve production SOPs, quality control, production capacity, and business recording systems                    | Maintain product consistency and support business growth        |
| 5   | <b>Brand Legality and Sustainability Strengthening</b>    | Strengthen brand protection and product safety standards                                                         | Build a more professional and sustainable business foundation   |

**Table 6.2 Development Strategy**



### **6.2.2 Financial Projections and Expansion**

Puddyton's financial projection and expansion plan are developed based on its current position as an early growth-stage business. As a health-conscious bakery brand that has operated since 2019, Puddyton has established customer relationships, validated market acceptance, and achieved positive financial performance. During the implementation period from February 2025 to June 2026, Puddyton recorded total revenue of IDR 403,851,500 and profit of IDR 187,007,665.

The five-year financial projection is designed based on a gradual growth approach, considering Puddyton's current operational capacity, planned improvements in production systems, market expansion activities, and strengthening of sales channels. The projection does not assume rapid expansion but focuses on sustainable growth through increased production efficiency, customer acquisition, product diversification, and stronger brand awareness.

The main growth drivers include:

- Increasing sales volume through community-based marketing, digital marketing optimization, and event participation.

- Expanding product contribution through bread, cakes, pastries, and seasonal products.
- Improving operational efficiency through production standardization and resource optimization.
- Increasing production capacity gradually through workforce development and equipment investment.

#### A. Financial Projection Assumptions

The financial projection is developed using the following assumptions:

| Assumption                   | Description                                                                     |
|------------------------------|---------------------------------------------------------------------------------|
| Projection period            | 5 years                                                                         |
| Growth approach              | Gradual market penetration and operational strengthening                        |
| Revenue driver               | Increase in sales volume and customer reach                                     |
| Average selling price growth | Increased gradually through product mix optimization                            |
| COGS assumption              | Approximately 35% of revenue                                                    |
| Labour cost                  | Increased following workforce development                                       |
| Marketing investment         | Increased to support brand awareness and customer acquisition                   |
| Capital expenditure          | Focused on production equipment, packaging improvement, and operational systems |
| Working capital              | Allocated for raw material availability and operational continuity              |

**Table 6.3 Financial Projection Assumptions**

## B. Five-Year Financial Projection (Base Scenario)

| Year   | Estimated Units Sold | Average Selling Price | Revenue           | COGS            | Gross Profit    | Labour Cost     | Marketing Cost | Facility & Operational Cost | Depreciation   | Tax & Other Cost | Net Profit      |
|--------|----------------------|-----------------------|-------------------|-----------------|-----------------|-----------------|----------------|-----------------------------|----------------|------------------|-----------------|
| Year 1 | 18,000 units         | IDR 25,000            | IDR 450,000,000   | IDR 157,500,000 | IDR 292,500,000 | IDR 60,000,000  | IDR 25,000,000 | IDR 45,000,000              | IDR 10,000,000 | IDR 15,000,000   | IDR 137,500,000 |
| Year 2 | 24,000 units         | IDR 27,000            | IDR 648,000,000   | IDR 226,800,000 | IDR 421,200,000 | IDR 90,000,000  | IDR 35,000,000 | IDR 60,000,000              | IDR 15,000,000 | IDR 25,000,000   | IDR 196,200,000 |
| Year 3 | 32,000 units         | IDR 28,000            | IDR 896,000,000   | IDR 313,600,000 | IDR 582,400,000 | IDR 120,000,000 | IDR 50,000,000 | IDR 80,000,000              | IDR 20,000,000 | IDR 35,000,000   | IDR 277,400,000 |
| Year 4 | 40,000 units         | IDR 30,000            | IDR 1,200,000,000 | IDR 420,000,000 | IDR 780,000,000 | IDR 160,000,000 | IDR 70,000,000 | IDR 100,000,000             | IDR 30,000,000 | IDR 45,000,000   | IDR 375,000,000 |
| Year 5 | 48,000 units         | IDR 32,000            | IDR 1,536,000,000 | IDR 537,600,000 | IDR 998,400,000 | IDR 200,000,000 | IDR 90,000,000 | IDR 130,000,000             | IDR 40,000,000 | IDR 60,000,000   | IDR 478,400,000 |

**Table 6.4 Five-Year Financial Projection (Base Scenario)**

## C. Scenario Analysis

To evaluate the feasibility of Puddyton's expansion plan, three financial scenarios are considered: pessimistic, base, and optimistic scenarios.

| Scenario    | Assumption        | Five-Year Revenue Projection    | Business Condition                                                  |
|-------------|-------------------|---------------------------------|---------------------------------------------------------------------|
| Pessimistic | 10% annual growth | Approximately IDR 650,000,000   | Slower customer acquisition and limited expansion                   |
| Base        | 25% annual growth | Approximately IDR 1,500,000,000 | Successful optimization of current market and gradual expansion     |
| Optimistic  | 35% annual growth | Approximately IDR 2,000,000,000 | Strong digital growth, partnerships, and higher production capacity |

**Table 6.5 Scenario Analysis**

The base scenario is selected as Puddyton's main projection because it represents achievable growth considering the company's current resources, existing customer base, and gradual operational improvement.

#### **D. Production Capacity Requirement**

The projected revenue growth requires a gradual increase in production capacity. Currently, Puddyton's production process can produce approximately 100 chocolate-filled buns per batch with a standardized weight of 43 grams per product and an average production time of eight hours.

The required production capacity is projected as follows:

| <b>Year</b>       | <b>Annual Production Target</b> | <b>Monthly Production Target</b> | <b>Required Improvement</b>        |
|-------------------|---------------------------------|----------------------------------|------------------------------------|
| Current Condition | ±16,000 units                   | ±1,300 units/month               | Existing production system         |
| Year 1            | 18,000 units                    | ±1,500 units/month               | Workflow optimization              |
| Year 3            | 32,000 units                    | ±2,700 units/month               | Additional workforce and equipment |
| Year 5            | 48,000 units                    | ±4,000 units/month               | Structured production system       |

**Table 6.6 Production Capacity Requirement**

Therefore, future expansion requires gradual investment in production equipment, workforce development, and operational standardization to ensure increased volume does not reduce product quality.

#### **E. Capital Expenditure and Working Capital Plan**

| <b>Investment Area</b>           | <b>Purpose</b>                                             | <b>Estimated Implementation</b> |
|----------------------------------|------------------------------------------------------------|---------------------------------|
| Production equipment improvement | Increase efficiency and production capacity                | Year 1–3                        |
| Packaging improvement            | Strengthen product presentation and customer perception    | Year 1–2                        |
| Digital marketing tools          | Improve customer acquisition and marketing evaluation      | Year 1–3                        |
| Additional workforce             | Reduce founder dependency and improve operational capacity | Year 2–5                        |
| Inventory management system      | Improve raw material monitoring and purchasing efficiency  | Year 2–4                        |

**Table 6.7 Capital Expenditure and Working Capital Plan**

Working capital allocation will focus on maintaining raw material availability, supporting production continuity, and ensuring sufficient operational cash flow during expansion activities.

Based on the financial model, Puddyton’s expansion strategy requires a balance between revenue growth and operational readiness. The projected increase in revenue is primarily driven by higher sales volume, improved market reach, and product diversification rather than relying solely

on price increases.

The projection indicates that strengthening internal capabilities, including production capacity, workforce structure, financial monitoring, and marketing effectiveness, is necessary before pursuing larger-scale expansion.

Through gradual investment and controlled growth, Puddyton has the opportunity to achieve sustainable business development while maintaining its differentiation as a health-conscious bakery brand.

#### **6.2.2.1 Market Expansion Strategy**

Puddyton's market expansion strategy is carried out in stages with a focus on expanding consumer reach, developing distribution channels, and increasing business revenue sources.

##### **A. Sales Area Expansion**

Puddyton will expand its market reach to other regions in Indonesia, taking into account the potential of consumers interested in a healthy lifestyle. Expansion will be carried out in stages through evaluations of production capacity readiness, operational systems, and the ability to

maintain product quality during distribution. This strategy aims to increase the customer base without compromising Puddyton's core quality standards.

#### **B. Development of New Distribution Channels**

Puddyton will develop distribution channels through collaborations with external parties that align with its target market, such as health stores, coffee shops, wellness spaces, and event catering partners. This channel development aims to increase consumer access to Puddyton products and create additional sales sources without relying entirely on direct sales.

#### **C. Business Partnership Development and Corporate Orders**

Puddyton will develop partnerships with companies, institutions, event organizers, and organizations that require healthy bakery products for consumption, hampers, and specific activities. This strategy aims to increase sales volume through large-scale orders while simultaneously introducing the Puddyton brand to new consumer segments. Through this strategy, Puddyton can create a more stable source of income and strengthen its position as a healthy bakery brand.

#### **6.2.2.2 Financial Projections**

Puddyton's financial projections are based on actual business performance and potential growth achieved through increased production capacity, market expansion, and product development. Considering actual revenue of Rp403,851,500 and profit of Rp187,007,665 from February 2025 to June 2026, Puddyton targets gradual financial growth while maintaining business profitability.

##### **A. Turnover Growth**

Based on the actual turnover achievement of Rp403,851,500 during February 2025 to June 2026, Puddyton targets gradual turnover growth through increasing repeat orders, expanding new customers, optimizing products with high sales contributions, and strengthening digital marketing. Within a five-year period, Puddyton's turnover is projected to increase to reach the range of Rp750,000,000–Rp1,000,000,000 through increasing production capacity, regional market expansion, and developing new products.

##### **B. Increased Profitability**

Puddyton will maintain and increase profitability through production cost efficiencies, optimized raw material management, increased operational productivity,



and the development of products with higher sales value.

This strategy aims to ensure that business growth not only results in increased sales but also in increased net profit.

### C. Diversification of Income Sources

Puddyton will expand its revenue streams through the development of premium products, seasonal products, hampers, corporate orders, and business partnerships. This diversification aims to reduce dependence on a single sales channel and create a more stable source of long-term revenue.

| Projection Component                   | Target/Estimation                                                                                   | Period    | Basis of Assumption                                                                           |
|----------------------------------------|-----------------------------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------|
| Market Expansion                       | Expand market reach to new regions in Indonesia                                                     | 1–5 years | Supported by loyal customers, market validation, and healthy lifestyle trends                 |
| New Distribution Channels              | Develop partnerships with healthy stores, coffee shops, wellness spaces, and event partners         | 1–5 years | To increase product accessibility and create additional sales channels                        |
| Corporate Order & Business Partnership | Increase sales through corporate, institutional, and event-based partnerships                       | 1–5 years | To increase sales volume and reach new customer segments                                      |
| Revenue Growth                         | Achieve total revenue of Rp750,000,000–Rp1,000,000,000 within five years                            | 5 years   | Based on actual revenue performance, repeat orders, market expansion, and product development |
| Profitability Improvement              | Maintain and improve profit through cost efficiency and higher-value product development            | Annually  | Based on actual profit performance and operational optimization                               |
| Revenue Diversification                | Develop premium products, seasonal products, hampers, corporate orders, and business collaborations | Annually  | To reduce dependency on a single revenue source and create more stable income streams         |

**Table 6.8 Financial and Expansion Projections**

## **6.3 Risk Management**

### **6.3.1 Risk Identification**

To ensure sustainable business development, Puddyton developed an operational risk register to systematically identify, assess, and manage potential risks that may affect business continuity. Previously, risk identification was conducted descriptively; therefore, this risk management approach was improved by prioritizing risks based on their likelihood and potential business impact.

The risk assessment considers two main parameters: **likelihood** (the probability of risk occurrence) and **impact** (the potential effect on operational, financial, and strategic performance). The inherent risk score is calculated using the following formula:

$$\text{Inherent Risk Score} = \text{Likelihood} \times \text{Impact}$$

Risk ownership is assigned to ensure accountability, while early-warning indicators are established to allow preventive action before risks significantly affect business performance.

| Priority | Risk Category                   | Risk Description                                                                                                                                     | Likelihood | Impact | Inherent Risk Score | Existing Control                                                                                                       | Risk Owner                       | Trigger / Early Warning Indicator                                                                                     | Contingency Action                                                                                                                      | Residual Risk Score | Review Frequency       |
|----------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------|---------------------|------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------------|
| 1        | Operational and Production Risk | Limited production capacity may reduce Puddyton's ability to fulfil increasing customer demand and maintain product availability.                    | 4          | 5      | 20 (High)           | Production scheduling, batch production planning, quality checklist, and gradual improvement of production facilities. | Founder & Production Team        | Increasing order volume exceeds production capacity, delayed delivery, or product availability below customer demand. | Adjust production priorities, optimize production scheduling, increase temporary workers, and evaluate additional equipment investment. | 10 (Medium)         | Monthly                |
| 2        | Financial Risk                  | Fluctuation in sales, increasing operational costs, and raw material price changes may reduce profitability and limit business expansion capability. | 4          | 4      | 16 (High)           | Financial recording through SIAPIK, cost monitoring, and periodic profit evaluation.                                   | Founder & Finance Administration | Declining monthly revenue, decreasing profit margin, or significant increase in production costs.                     | Conduct cost evaluation, adjust pricing strategy, optimize high-contribution products, and control operational expenses.                | 8 (Medium)          | Monthly                |
| 3        | Product Quality Risk            | Inconsistency in taste, texture, product size, and appearance may reduce customer satisfaction and weaken brand trust.                               | 3          | 5      | 15 (High)           | Product quality standards, production monitoring, SOP implementation, and customer feedback evaluation.                | Founder & Production Team        | Increasing customer complaints, inconsistent product evaluation results, or deviation from product standards.         | Conduct root-cause analysis, improve production procedures, retrain workers, and strengthen quality inspection.                         | 6 (Medium)          | Every production batch |
| 4        | Human Resource Risk             | High dependency on the founder and limited workforce specialization may reduce operational efficiency and scalability.                               | 4          | 3      | 12 (Medium)         | Flexible workforce system and task allocation based on operational priorities.                                         | Founder                          | Founder involvement in most operational decisions, increasing workload, or delays caused by limited manpower.         | Develop clearer job responsibilities, provide employees training, and gradually recruit additional workers when needed.                 | 6 (Medium)          | Quarterly              |
| 5        | Raw Material Supply Risk        | Limited availability and price fluctuations of alternative ingredients may disrupt production continuity.                                            | 3          | 4      | 12 (Medium)         | Supplier relationship management, purchasing planning, and raw material monitoring.                                    | Founder & Purchasing Function    | Raw material stock below minimum requirement, supplier delivery delays, or significant price increases.               | Utilize alternative suppliers, maintain safety stock, and adjust purchasing schedules based on production needs.                        | 6 (Medium)          | Monthly                |
| 6        | Market and Competition Risk     | Increasing competition in the healthy bakery market and changing consumer preferences may reduce Puddyton's competitiveness.                         | 3          | 4      | 12 (Medium)         | Customer feedback collection, product innovation, community marketing, and competitor observation.                     | Founder & Marketing Function     | Declining customer engagement, reduced repeat purchases, or emergence of similar competitors.                         | Strengthen brand communication, develop new products, and improve customer relationship strategies.                                     | 6 (Medium)          | Quarterly              |

**Table 6.9 Operational Risk Register of Puddyton**

### 6.3.2 Risk Priority Evaluation

Based on the risk assessment, the risks requiring the highest priority management are operational capacity, financial sustainability, and product quality consistency. These risks have the greatest potential impact because they directly influence Puddyton's ability to fulfil customer demand, maintain profitability, and preserve brand trust.

| Rank | Priority Risk                   | Business Impact                                                                                                  |
|------|---------------------------------|------------------------------------------------------------------------------------------------------------------|
| 1    | Operational and Production Risk | Directly affects production capacity, order fulfilment, and customer satisfaction when demand increases.         |
| 2    | Financial Risk                  | Determines Puddyton's ability to maintain operations, invest in development, and support expansion.              |
| 3    | Product Quality Risk            | Product consistency is a key factor in maintaining customer loyalty and brand credibility.                       |
| 4    | Human Resource Risk             | Limited workforce and founder dependency may restrict scalability and operational efficiency.                    |
| 5    | Raw Material Supply Risk        | Availability and price stability of alternative ingredients influence production continuity and cost management. |

**Table 6.10 Risk Priority Ranking**

### **6.3.3 Risk Management Implementation**

The operational risk register becomes a reference for Puddyton in monitoring and controlling potential business disruptions. High-priority risks, particularly production capacity, financial stability, and product quality, require more frequent evaluation because they directly affect daily operations and customer experience.

Risk monitoring will be conducted through periodic reviews involving the responsible owner of each risk area. When early-warning indicators show increasing risk exposure, corrective actions will be implemented based on the contingency plans defined in the risk register.

Through this structured risk management system, Puddyton can improve its ability to anticipate operational challenges, allocate resources

effectively, and support sustainable growth as the business moves from the early growth stage toward a more mature growth phase.

#### **6.3.4 Business Ethics and Social Responsibility**

As a health-conscious bakery business, Puddyton is committed to implementing ethical and responsible business practices that prioritize transparency, consumer trust, product safety, and social impact. The implementation of business ethics is not only reflected through communication values but also through measurable standards covering product claims, consumer protection, supplier relationships, employee welfare, environmental responsibility, and community contribution.

Puddyton's ethical and social responsibility practices are implemented through the following standards:

##### **A. Truthful Product Claims and Consumer Transparency**

Puddyton ensures that all product information communicated to consumers is based on actual product characteristics and does not contain misleading health claims. The term "health-conscious bakery" is used to describe Puddyton's product positioning based on the use of selected ingredients and product formulation approaches, rather than claiming proven medical or nutritional benefits.

Puddyton does not claim that its products prevent, treat, or manage any health condition because nutritional validation through laboratory testing has not been conducted. Product communication focuses on verified attributes, including:

- the use of alternative ingredients such as cassava flour, sorghum flour, pumpkin flour, and potato flour;
- the use of selected sweeteners such as palm sugar and stevia in certain products;
- the product formulation and ingredient choices applied during production.

Annual Indicator:

- 100% of marketing materials reviewed to ensure compliance with truthful product communication.
- Zero misleading health claims identified in promotional content.

## **B. Allergen Disclosure and Product Information**

Puddyton is committed to providing clearer product information to support responsible consumer decisions. Product descriptions will include relevant ingredient information and

potential allergens commonly associated with bakery products, such as wheat, eggs, dairy products, nuts, and other ingredients when applicable.

This practice aims to improve consumer awareness, particularly for customers with specific dietary considerations.

Annual Indicator:

- 100% of main products include ingredient information.
- Allergen information is provided for products containing common allergenic ingredients.
- Customer inquiries regarding product composition are responded to within operational service standards.

### **C. Customer Complaint Handling and Product Improvement**

Puddyton applies a customer feedback and complaint-handling system through WhatsApp Business, social media platforms, and direct communication during offline activities. Customer complaints related to taste, texture, packaging, delivery, or product quality are recorded and evaluated as inputs for continuous improvement.

Annual Indicator:

- 100% of customer complaints are documented and evaluated.
- Customer complaints are responded to within a maximum of 24–48 hours.
- Product improvement decisions are reviewed periodically based on customer feedback trends.

#### **D. Responsible Supplier Management**

Puddyton maintains responsible relationships with suppliers by considering product quality, ingredient consistency, availability, and reliability. Suppliers are selected based on their ability to provide raw materials that meet Puddyton's production requirements.

For alternative ingredients that support Puddyton's product differentiation, supplier diversification is implemented to reduce dependency on a single source and minimize production disruption.

Annual Indicator:

- Maintain at least two supplier alternatives for critical raw materials.
- Conduct supplier evaluation based on quality, price



stability, and delivery reliability.

- Monitor raw material availability to prevent production disruption.

#### **E. Employee Welfare and Fair Working Practices**

Puddyton recognizes employees and production workers as important stakeholders in business sustainability. Although Puddyton currently operates with a simple organizational structure, the company is committed to maintaining fair working practices through appropriate task allocation, safe working conditions, and skill development.

Employee and worker development is supported through production guidance, baking training, and knowledge transfer regarding product quality standards.

Annual Indicator:

- 100% of workers receive production and hygiene guidance.
- Periodic evaluation of workload distribution and operational needs.
- Training activities conducted at least once per year according to business needs.

#### F. Employee Welfare and Fair Working Practices

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Employee and worker development is supported through production guidance, baking training, and knowledge transfer regarding product quality standards.

Annual Indicator:

- 100% of workers receive production and hygiene guidance.
- Periodic evaluation of workload distribution and operational needs.
- Training activities conducted at least once per year according to business needs.

## **G. Sustainable Packaging and Waste Management**

Puddyton currently still uses conventional packaging materials that are considered suitable for maintaining bakery product quality, durability, and operational efficiency. The use of environmentally friendly packaging has not yet been fully implemented due to several considerations, including packaging cost, availability of suitable materials, and the need to ensure that packaging alternatives can maintain product quality during storage and distribution.

However, Puddyton recognizes the importance of reducing environmental impact as part of responsible business development. Therefore, sustainability efforts are currently focused on improving production planning, reducing material waste, and evaluating potential environmentally friendly packaging alternatives that are compatible with bakery products.

Future packaging improvements will be evaluated based on several criteria, including environmental impact, food safety, product protection, availability, and cost feasibility before implementation.

Annual Indicator:

- Monitor and record production waste generated during

operational activities.

- Evaluate potential environmentally friendly packaging alternatives at least once per year.
- Implement sustainable packaging gradually when operational and financial conditions support adoption.

## **H. Food Waste Management and Product Return Policy**

Puddyton manages unsold products by evaluating product quality and shelf-life conditions before determining further action. Products that no longer meet quality standards are not distributed to consumers to maintain product safety and customer trust.

Currently, Puddyton has not implemented a formal food donation program. However, future initiatives related to responsible food distribution may be considered based on product safety requirements, operational capability, and collaboration opportunities with relevant communities.

Annual Indicator:

- Record unsold products and identify the main causes of waste.
- Evaluate opportunities to reduce food waste through improved production planning.

- Maintain records of customer complaints and product returns for quality improvement.

## **6.4 Business Process Blueprint**

### **6.4.1 Blueprint Description**

The business process blueprint represents Puddyton's operational system by illustrating the complete flow of business activities, starting from customer order management, production planning, raw material procurement, product manufacturing, quality control, distribution, customer feedback management, and business performance evaluation.

Unlike a descriptive explanation of operational activities, the business process blueprint provides a structured overview of the relationship between customer-facing activities and internal operational processes. This blueprint identifies responsible parties, operational control points, required documentation, and performance indicators to ensure that business activities remain consistent as Puddyton develops toward a larger growth stage.

The implementation of this blueprint aims to strengthen operational coordination, reduce process dependency on individuals, maintain product quality consistency, and support data-based decision-making for future business expansion.

#### 6.4.1.1 Puddyton Business Process Blueprint

| Process Stage                 | Customer-Facing Activity                                                                    | Internal Operational Activity                                                                | Responsible Person        | Control Point / Record        | KPI                                            |
|-------------------------------|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|---------------------------|-------------------------------|------------------------------------------------|
| Order Receiving               | Customer places orders through Instagram, WhatsApp Business, marketplace, or offline events | Customer inquiry checking, product availability confirmation, and order recording            | Founder / Marketing       | Customer order record         | Response time within 24 hours                  |
| Order Confirmation & Payment  | Customer confirms order and completes payment                                               | Payment verification and sales transaction recording                                         | Founder / Administration  | Sales transaction record      | Payment recording accuracy 100%                |
| Production Planning           | Customer receives estimated product completion schedule                                     | Determine production quantity based on pre-order, demand forecast, and available capacity    | Founder / Production Team | Production planning sheet     | Production schedule accuracy $\geq 90\%$       |
| Raw Material Procurement      | Customer indirectly receives product quality assurance                                      | Purchasing ingredients, supplier coordination, and raw material availability checking        | Founder / Purchasing      | Raw material inventory record | Critical raw material availability $\geq 90\%$ |
| Production Preparation        | -                                                                                           | Ingredient preparation, weighing, mixing, fermentation, shaping, and baking according to SOP | Production Team           | Production checklist          | SOP compliance $\geq 90\%$                     |
| Quality Control               | Customer receives products according to expected standards                                  | Checking product appearance, texture, taste, size, and packaging quality before delivery     | Founder / Quality Control | QC checklist                  | Product acceptance rate $\geq 95\%$            |
| Packaging                     | Customer receives properly packaged products                                                | Product packaging and final inspection before distribution                                   | Production Team           | Packaging checklist           | Packaging error $< 5\%$                        |
| Delivery / Product Collection | Customer receives products through delivery service or direct collection                    | Delivery coordination and customer confirmation                                              | Marketing / Founder       | Delivery record               | On-time delivery $\geq 90\%$                   |
| Complaint Handling            | Customer provides feedback or complaints                                                    | Complaint analysis and corrective action implementation                                      | Founder                   | Customer complaint log        | Complaint response within 24–48 hours          |
| Evaluation & Improvement      | Customer feedback contributes to future improvement                                         | Analysis of sales, customer feedback, production performance, and financial records          | Founder                   | Monthly evaluation report     | Monthly review completed                       |

**Table 6.11 Business Process Blueprint of Puddyton**

#### 6.4.1.2 Operational Control Points

To ensure operational consistency, Puddyton applies several control points throughout the business process.

| Control Point                  | Evaluation Criteria                                               | Corrective Action                                                 |
|--------------------------------|-------------------------------------------------------------------|-------------------------------------------------------------------|
| Production Capacity Evaluation | Production demand compared with available production capacity     | Adjust production schedule or activate additional workers         |
| Raw Material Availability      | Availability of critical ingredients before production begins     | Purchase from alternative suppliers or adjust production planning |
| Product Quality Inspection     | Product meets taste, texture, appearance, and packaging standards | Product correction or rejection before distribution               |
| Customer Complaint Evaluation  | Complaint frequency and root causes                               | Improve production process or customer service procedure          |

Table 6.12 Operational Control Points

#### 6.4.2 Human Resource Development Blueprint

##### 6.4.2.1 Current Human Resource Condition

Currently, Puddyton operates with a simple organizational structure consisting of the founder, family support, and part-time workers based on operational requirements. The founder remains responsible for major business activities, including product development, production supervision, marketing decisions, and customer relationship management.

Although this structure provides flexibility during the early

growth stage, excessive dependency on the founder may limit scalability when production volume and market reach increase. Therefore, Puddyton requires gradual organizational development through clearer role specialization, employee training, and recruitment based on business growth indicators.

#### 6.4.2.2 Future Organization Structure

##### A. Year 1 Organizational Structure

At the first year development stage, Puddyton focuses on strengthening operational support while maintaining a flexible workforce system.

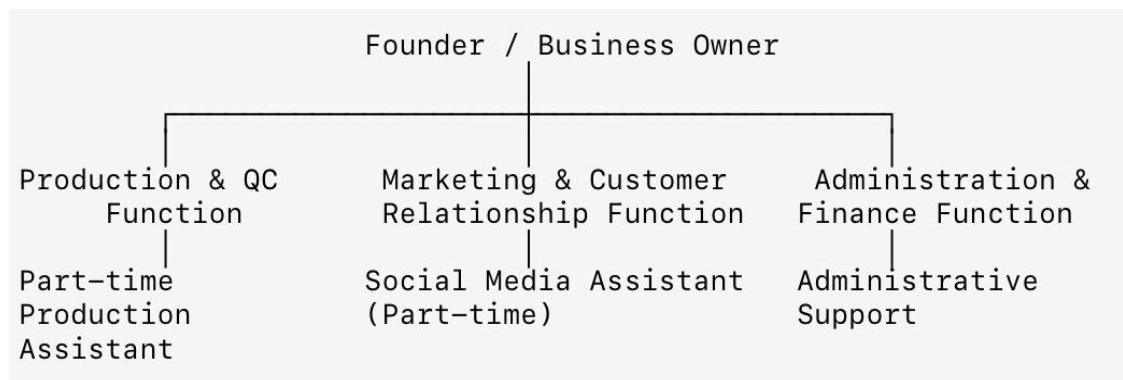


Figure 6.2 Year 1 Organizational Structure

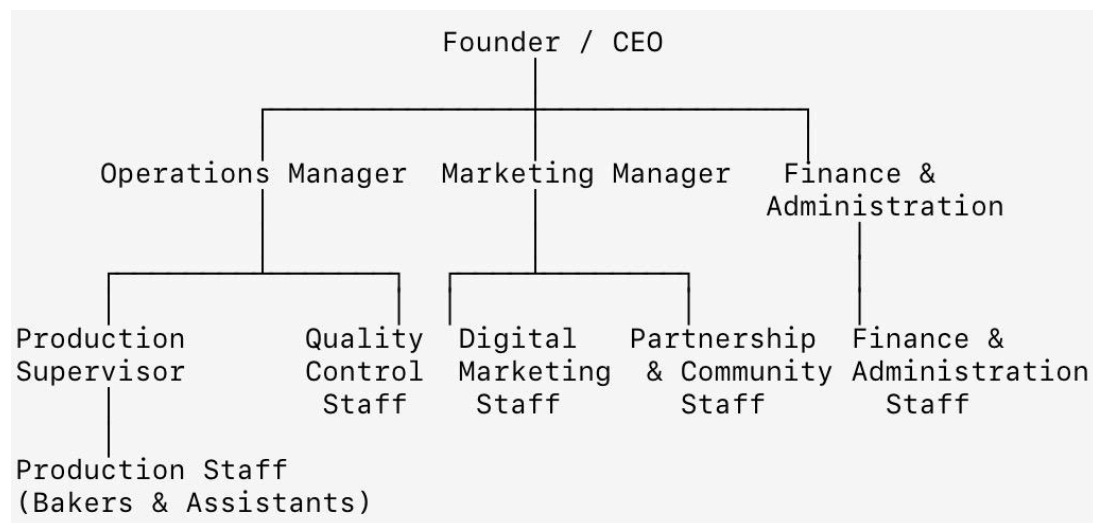


| Position               | Main Responsibility                                               | Required Competency                                |
|------------------------|-------------------------------------------------------------------|----------------------------------------------------|
| Founder                | Strategic decision-making, product development, financial control | Business management, product innovation            |
| Production Assistant   | Product preparation and production support                        | Baking skill, hygiene standard, SOP implementation |
| Marketing Assistant    | Social media management and customer communication                | Content creation, digital marketing                |
| Administration Support | Financial and sales recording                                     | Data recording and administrative skills           |

**Table 6.13 Required Competencies Year 1**

### **B. Year 3 Organizational Structure**

As Puddyton enters a more mature growth stage, the organizational structure needs to become more specialized.



**Figure 6.3 Year 3 Organizational Structure**

### 6.4.2.3 Recruitment Trigger and Workforce Expansion Plan

Recruitment decisions will be based on operational needs and measurable business conditions rather than fixed time periods.

| Required Position            | Recruitment Trigger                                                                                | Expected Benefit                                          |
|------------------------------|----------------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| Additional Production Worker | Production utilization exceeds 85% for three consecutive months or delivery delays occur           | Increase production capacity and reduce workload pressure |
| Digital Marketing Staff      | Founder capacity is insufficient to maintain consistent content production and campaign evaluation | Improve marketing effectiveness and brand awareness       |
| Administration Staff         | Transaction volume exceeds manual recording capability                                             | Improve financial and inventory accuracy                  |
| Operations Supervisor        | Business scale requires daily operational coordination beyond founder capacity                     | Reduce founder dependency                                 |

Table 6.14 Recruitment Trigger plan

### 6.4.2.4 Training and Development Plan

| Training Area                      | Target Employee     | Frequency     | Objective                                  |
|------------------------------------|---------------------|---------------|--------------------------------------------|
| Production SOP and Quality Control | Production Team     | Quarterly     | Maintain product consistency               |
| Food Hygiene and Safety            | All Employees       | Annually      | Improve food handling practices            |
| Digital Marketing                  | Marketing Team      | Semi-annually | Strengthen customer acquisition capability |
| Financial and Inventory Recording  | Administration Team | Quarterly     | Improve operational control                |

Table 6.15 Training and Development Plan

#### 6.4.2.5 Labour Budget Allocation

Puddyton applies a gradual workforce investment approach to maintain financial efficiency while supporting business growth.

| Stage         | Workforce Condition                                       | Labour Allocation                      |
|---------------|-----------------------------------------------------------|----------------------------------------|
| Current Stage | Founder, family support, and on-call workers              | Based on operational requirements      |
| Year 1        | Additional production and marketing support               | Approximately 5–10% of annual revenue  |
| Year 3        | Dedicated operational, marketing, and administrative team | Approximately 15–20% of annual revenue |

Table 6.16 Labour Budget Projection

#### 6.4.2.6 Founder Dependency Reduction Strategy

To ensure sustainable growth, Puddyton will gradually reduce operational dependence on the founder through several approaches:

##### A. Development of Standard Operating Procedures (SOPs)

Production, quality control, customer handling, and administrative processes will be documented to enable knowledge transfer.

##### B. Role Delegation System

Responsibilities will gradually be distributed into production, marketing, finance, and administrative

functions.

**C. Performance Evaluation System**

Employee performance will be evaluated using measurable indicators, including production accuracy, order fulfilment, customer satisfaction, and operational efficiency.

**D. Development of Operational Leaders**

Experienced team members will be prepared to manage daily activities independently, allowing the founder to focus on strategic development and business expansion.

## **CHAPTER VII**

### **CONCLUSIONS AND RECOMMENDATIONS**

#### **7.1 Conclusion**

##### **7.1.1 Summary and Key Findings**

Based on the analysis, implementation results, and validation activities conducted during the development period, Puddyton demonstrates potential to develop as a health-conscious bakery brand through product differentiation, alternative ingredient utilization, and consumer-oriented marketing approaches. However, the findings should be interpreted based on the level of evidence obtained during the implementation period.

The key findings are categorized into three levels:

#### **A. Confirmed by Evidence**

The following findings are directly supported by collected data and implementation results:

- **Puddyton has developed a differentiated bakery product portfolio** through the utilization of alternative ingredients, including cassava flour, sorghum flour, pumpkin flour, and potato flour, as well as natural sweeteners such as stevia and palm sugar. These attributes represent Puddyton's product formulation approach;

however, they do not represent clinically validated health benefits.

- **Consumer interest toward the healthy bakery concept was identified through structured customer survey results.** Among 100 respondents, 70% indicated interest in healthier bakery products, while 29% showed interest in alternative ingredients as a unique product value. These results indicate consumer awareness and interest toward the concept offered by Puddyton.
- **Community recommendations and word of mouth represent an important awareness source for Puddyton.** Based on customer survey results, 75% of respondents identified recommendations from friends, family, or communities as their source of awareness about Puddyton products.
- **Puddyton achieved positive financial performance during the implementation period.** Based on financial records using SIAPIK, Puddyton generated IDR 403,851,500 in revenue and IDR 187,007,665 in profit during February 2025 to June 2026. These results demonstrate that Puddyton was able to generate positive financial performance during the implementation period.

## **B. Indicated but Not Proven**

Several findings indicate positive potential; however, further measurement is required before stronger conclusions can be made:

- **Puddytan's positioning as a health-conscious bakery shows market potential but has not been fully validated as a strong brand position.** Consumer responses indicate interest in healthier bakery concepts; however, long-term brand perception, customer retention, and competitive positioning require continuous monitoring.
- **Digital marketing activities contributed to brand communication and consumer interaction; however, their direct impact on sales conversion has not been fully measured.** Instagram and WhatsApp Business function as important communication channels, but conversion metrics such as customer acquisition cost, conversion rate, and repeat purchase rate require further tracking.
- **Product innovation activities, including the launch of Roti Sosis Solo, Brownacheese, and seasonal products, indicate opportunities for market expansion.** However, the long-term success of these products requires continuous

evaluation based on sales performance, customer retention, and profitability.

- **Community collaboration and word of mouth appear to support brand exposure.** However, the extent to which these activities directly influence revenue growth cannot be confirmed because specific attribution measurement was not conducted.

### **C. Not Yet Validated**

Several aspects require further validation before being considered as established business advantages:

- **Puddytan products cannot yet be claimed to provide specific health benefits or prevent/manage health conditions,** as no laboratory nutritional testing or clinical validation has been conducted.
- **The superiority of Puddytan products compared with conventional bakery products has not been scientifically validated.** Current differentiation is based on ingredient selection, product formulation approach, and consumer perception rather than nutritional performance testing.
- **The effectiveness of marketing strategies in creating long-term customer loyalty has not yet been fully validated.** Further measurement through repeat purchase



rate, customer lifetime value, and customer retention analysis is required.

Overall, the implementation results indicate that Puddyton has established a foundation for further development through product differentiation, consumer engagement, and positive financial performance. However, future development should focus on strengthening measurable business systems, including digital marketing analytics, customer retention measurement, operational scalability, and evidence-based product communication.

#### **7.1.2 Reflections and Implemented Strategy**

The implementation of Puddyton's Business Development Plan provided several managerial insights regarding the development of a health-conscious bakery business. The results demonstrate that business growth requires alignment between product differentiation, operational capability, consumer communication, and evidence-based decision-making.

The healthy bakery positioning strategy became one of Puddyton's main development approaches through the utilization of alternative ingredients such as cassava flour, sorghum flour, pumpkin flour, potato flour, stevia, and palm

sugar. This strategy successfully established product attributes that differentiate Puddyton from conventional bakery products. However, because nutritional laboratory testing has not been conducted, these attributes should be communicated as ingredient-based differentiation rather than verified health benefits.

Community-based marketing and word-of-mouth strategies showed positive indications in supporting brand awareness. Customer survey results showed that recommendations from friends, family, and communities were the main source of consumer awareness. Nevertheless, the direct contribution of these activities toward sales growth has not been fully measured due to the absence of marketing attribution analysis.

Digital communication through Instagram and WhatsApp Business supported customer interaction and product communication. However, future development requires stronger digital performance measurement, including tracking customer acquisition sources, conversion rates, engagement quality, and repeat purchase behavior.

Product innovation activities provided opportunities for Puddyton to respond to consumer preferences and

expand product variety. Products such as Roti Sosis Solo, Brownacheese, and seasonal products demonstrate Puddyton's ability to adapt products based on market feedback. Further evaluation is required to determine their long-term contribution to revenue, profitability, and customer retention.

Financially, Puddyton achieved IDR 403,851,500 in revenue and IDR 187,007,665 in profit during February 2025 to June 2026. This achievement indicates positive business performance during the implementation period; however, the relationship between specific strategies and financial improvement cannot be confirmed without a more detailed attribution analysis.

Therefore, future development should focus on strengthening measurable business capabilities, including structured marketing analytics, customer retention measurement, operational standardization, production scalability, and continuous validation of product claims. These improvements will support Puddyton in developing from an early growth-stage bakery into a more structured and sustainable business.

## **7.2 Recommendations**

### **7.2.1 Practical Recommendations**

Based on the evaluation results, Puddyton's future development recommendations are prioritized based on business impact, urgency, feasibility, and resource availability. The recommended actions focus on strengthening brand positioning, improving marketing effectiveness, increasing operational readiness, and developing a more structured business management system.

The following priority actions are recommended:

| Priority | Issue Identified                                                                                       | Recommended Action                                                                                                                                                                                             | Timeline    | PIC                            | Estimated Budget           | KPI                                                                                                    | Expected Impact                                                   |
|----------|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------------------|----------------------------|--------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| 1        | Consumer understanding of Puddyton's healthy bakery concept is not yet fully established               | Strengthen product communication through ingredient storytelling, product education, packaging information, and transparent communication regarding product attributes without making unverified health claims | 0–3 months  | Founder & Marketing Team       | IDR 1,000,000 – 3,000,000  | Minimum 12 educational contents/month; increased consumer understanding based on periodic survey       | Stronger brand differentiation and clearer consumer perception    |
| 2        | Digital marketing activities have not been fully optimized into measurable sales conversion            | Develop structured digital marketing planning through content calendar, performance tracking, customer acquisition monitoring, and integration between Instagram and WhatsApp Business                         | 0–6 months  | Marketing PIC                  | IDR 2,000,000 – 5,000,000  | Monthly content performance report; tracking of inquiry-to-purchase conversion rate                    | Improve digital marketing effectiveness and purchasing conversion |
| 3        | Community collaboration and word-of-mouth activities have potential but are not systematically managed | Develop a partnership program with communities, lifestyle groups, MSMEs, and relevant organizations with clear collaboration objectives                                                                        | 3–6 months  | Founder & Partnership PIC      | IDR 3,000,000 – 5,000,000  | Minimum 3 strategic collaborations/year; customer acquisition source recorded                          | Expand brand exposure and strengthen customer trust               |
| 4        | Founder dependency remains high because multiple business functions are handled by limited personnel   | Implement clearer role allocation for production, marketing, finance, and customer relationship management; gradually delegate operational responsibilities                                                    | 3–12 months | Founder                        | IDR 0–5,000,000            | Job descriptions implemented; reduction of duplicated responsibilities                                 | Improve operational efficiency and reduce founder dependency      |
| 5        | Business decisions are not yet fully supported by structured data analysis                             | Develop a simple business dashboard integrating sales records, customer feedback, product performance, and marketing evaluation                                                                                | 6–12 months | Founder & Administration PIC   | IDR 1,000,000 – 3,000,000  | Monthly performance review using business data; product and marketing decisions based on recorded data | Improve decision-making accuracy and business control             |
| 6        | Production scalability needs improvement to support future market expansion                            | Strengthen production SOPs, quality control systems, inventory monitoring, and capacity planning before increasing market reach                                                                                | 6–12 months | Production PIC                 | IDR 5,000,000 – 15,000,000 | Production capacity monitoring; reduction in production errors and delays                              | Maintain product consistency while supporting growth              |
| 7        | Customer retention measurement has not been systematically conducted                                   | Establish customer database and repeat purchase monitoring through WhatsApp Business and customer records                                                                                                      | 6–12 months | Marketing & Administration PIC | IDR 1,000,000 – 3,000,000  | Customer database established; repeat purchase rate measured monthly                                   | Increase customer loyalty and support sustainable revenue growth  |

**Table 7.1 Puddyton Priority Action Plan**

### **7.2.2 Implementation Priority Sequence**

Based on feasibility and business impact, the implementation sequence is divided into three stages:

#### **A. Short-Term Priority (0–3 Months)**

The first focus should be strengthening Puddyton's communication system and internal organization. Priority actions:

1. Strengthen healthy bakery brand communication.
2. Develop clearer marketing content planning.
3. Improve task allocation between founder and supporting workers.

These actions require relatively low investment but provide direct impact on consumer understanding and operational efficiency.

#### **B. Medium-Term Priority (3–6 Months)**

The second stage focuses on market expansion and customer relationship development. Priority actions:

1. Develop community partnership programs.
2. Improve digital marketing measurement.
3. Establish customer database management.

These activities aim to increase brand exposure while creating measurable customer acquisition and retention processes.

### **C. Long-Term Priority (6–12 Months)**

The third stage focuses on preparing Puddyton for sustainable growth.

Priority actions:

1. Strengthen production capacity and SOP implementation.
2. Develop data-based business management systems.

These improvements are necessary before larger market expansion to ensure that increasing demand can be supported without reducing product quality.

## **7.3 Applications of Management Theories**

### **7.3.1 Applications of Management Theories**

The management theories applied in this study were selected based on their relevance to Puddyton's actual business decisions and development strategies. Rather than only explaining theoretical concepts, each theory is connected with the intervention implemented, supporting evidence, observed results, and limitations identified during the implementation period.

The application of management theories in Puddyton's business development is summarized as follows:

| Theory                                                | Concept Used                                                                                                                | Business Decision / Intervention                                                                                                                                                                                                                                                   | Evidence / Result                                                                                                                                                                                                                           | Limitation                                                                                                                                                                                                  |
|-------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Commitment-Trust Based Relationship Marketing Theory  | Long-term business relationships are built through customer trust, commitment, and continuous interaction.                  | Puddyton implemented relationship-based marketing through community collaboration, word of mouth, direct customer communication via WhatsApp Business, and offline interaction through bazaars and events.                                                                         | Based on customer survey results, 75% of respondents discovered Puddyton through recommendations from friends, family, or communities. This indicates that trust-based communication plays an important role in consumer awareness.         | The contribution of relationship marketing toward actual sales growth cannot be fully measured because customer acquisition attribution and customer lifetime value analysis have not yet been implemented. |
| Ansoff Matrix (Growth Strategy)                       | Businesses can grow through market penetration, market development, product development, or diversification strategies.     | Puddyton prioritized market penetration by strengthening existing customers through digital marketing, community relationships, and customer retention. Product development was also implemented through new products such as Roti Sosis Solo, Browncheese, and seasonal products. | During February 2025–June 2026, Puddyton generated IDR 403,851,500 in revenue and IDR 187,007,665 in profit. Product diversification also expanded consumer choices and supported market testing.                                           | The long-term contribution of each growth strategy to revenue growth has not been separated through product-level profitability and channel performance analysis.                                           |
| SWOT Analysis                                         | SWOT identifies internal capabilities and external conditions to formulate actionable strategies.                           | Puddyton used SWOT analysis to identify strengths (customer loyalty, product differentiation), weaknesses (limited resources and digital marketing measurement), opportunities (healthy food trends), and threats (competition). The results were translated into TOWS strategies. | SWOT findings supported recommendations related to strengthening brand communication, improving digital marketing measurement, increasing operational capability, and reducing founder dependency.                                          | SWOT analysis depends on available business evidence and management interpretation. Further validation using quantitative market data is required to strengthen strategic decisions.                        |
| Customer Validation Approach (B2C Validation Toolset) | Business decisions should be validated through customer needs, preferences, and feedback before large-scale implementation. | Puddyton conducted structured customer surveys, product testing, and direct consumer feedback activities to evaluate consumer interest toward the healthy bakery concept and product attributes.                                                                                   | Survey results from 100 respondents showed consumer interest in healthier bakery concepts, with 70% expressing interest in healthier bakery products. Feedback was also used for product improvement and communication strategy refinement. | The validation was conducted within a limited respondent group and does not represent the entire bakery market. Further validation with larger and more diverse customer segments is required.              |

### 7.3.2 Strategic Implications from Management Theory Application

The application of these theories provides several implications for Puddyton's future development.

First, the **Commitment-Trust Based Relationship Marketing**



**Theory** confirms that maintaining customer relationships is an important capability for Puddyton because consumer trust has become one of the main sources of brand awareness. Therefore, future marketing activities should continue strengthening customer engagement while developing measurable customer retention indicators.

Second, the **Ansoff Matrix** provides a strategic direction that Puddyton should prioritize strengthening existing markets before conducting aggressive expansion. This approach is aligned with Puddyton's current early growth stage, where operational readiness and customer loyalty need to be strengthened before broader expansion.

Third, the **SWOT Analysis** provides a framework for aligning internal capabilities with external opportunities. The results indicate that Puddyton should focus on improving internal systems, particularly digital marketing measurement, operational standardization, and human resource development, before increasing business scale.

Fourth, the **Customer Validation Approach** emphasizes that future product development should continue to be based on consumer feedback rather than internal assumptions. This approach helps Puddyton reduce product development risk and improve alignment between product offerings and market expectations.

### **7.3.3 Limitations of Theory Application**

Although management theories provide useful frameworks for strategic decision-making, their application in Puddyton still has several limitations. Most analyses were conducted during an early growth stage with limited historical business data. Therefore, some strategic outcomes, such as long-term customer loyalty, marketing return on investment, and scalability impact, require further measurement.

Future development should strengthen the use of quantitative indicators, including customer retention rate, marketing conversion rate, product profitability analysis, and operational efficiency measurement, to complement the strategic insights generated from management theories.

## APPENDIX



### PEMERINTAH REPUBLIK INDONESIA

#### PERIZINAN BERUSAHA BERBASIS RISIKO NOMOR INDUK BERUSAHA: 1206250038941

Berdasarkan Undang-Undang Nomor 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 2 Tahun 2022 tentang Cipta Kerja Menjadi Undang-Undang, Pemerintah Republik Indonesia menerbitkan Nomor Induk Berusaha (NIB) kepada:

- |                                                          |                                                                                                                                                                                                                                    |
|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Nama Pelaku Usaha                                     | : PUTRI HARDI UTAMI                                                                                                                                                                                                                |
| 2. Alamat                                                | : PERUM GEBANG PERMAI BLOK N NO 8, JETIS, WEDOMARTANI, NGEMPLAK, SLEMAN, DAERAH ISTIMEWA YOGYAKARTA, DAERAH ISTIMEWA YOGYAKARTA 55584, Desa/Kelurahan Wedomartani, Kec. Ngemplak, Kab. Sleman, Provinsi Daerah Istimewa Yogyakarta |
| 3. Nomor Telepon Seluler                                 | :                                                                                                                                                                                                                                  |
| Email                                                    | : putri.harditami@gmail.com                                                                                                                                                                                                        |
| 4. Kode Klasifikasi Baku Lapangan Usaha Indonesia (KBLI) | : Lihat Lampiran                                                                                                                                                                                                                   |
| 5. Skala Usaha                                           | : Usaha Mikro                                                                                                                                                                                                                      |

NIB ini berlaku di seluruh wilayah Republik Indonesia selama menjalankan kegiatan usaha dan berlaku sebagai hak akses kepabeanaan, pendaftaran kepesertaan jaminan sosial kesehatan dan jaminan sosial ketenagakerjaan, serta bukti pemenuhan laporan pertama Wajib Laporan Ketenagakerjaan di Perusahaan (WLKP).

Pelaku Usaha dengan NIB tersebut di atas dapat melaksanakan kegiatan berusaha sebagaimana terlampir dengan tetap memperhatikan ketentuan peraturan perundang-undangan.

NIB ini merupakan perizinan tunggal yang berlaku sebagai:

1. Persetujuan penggunaan tanda Standar Nasional Indonesia (SNI) berdasarkan pernyataan mandiri pelaku usaha dan setelah memperoleh pembinaan dan/atau pendampingan dari Pemerintah Pusat dan Pemerintah Daerah; dan
2. Sertifikasi jaminan produk halal berdasarkan pernyataan mandiri pelaku usaha dan setelah memperoleh pembinaan dan/atau pendampingan Proses Produk Halal (PPH) dari Pemerintah Pusat dan Pemerintah Daerah, sesuai dengan ketentuan peraturan perundang-undangan.

Diterbitkan di Jakarta, tanggal: 12 Juni 2025

Menteri Investasi dan Hilirisasi/  
Kepala Badan Koordinasi Penanaman Modal,



Ditandatangani secara elektronik

Dicetak tanggal: 12 Juni 2025

1. Dokumen ini diterbitkan sistem OSS berdasarkan data dari Pelaku Usaha, tersimpan dalam sistem OSS, yang menjadi tanggung jawab Pelaku Usaha.
2. Dalam hal terjadi kekeliruan isi dokumen ini akan dilakukan perbaikan sebagaimana mestinya.
3. Dokumen ini telah ditandatangani secara elektronik menggunakan sertifikat elektronik yang diterbitkan oleh BSI-E-BSSN.
4. Data lengkap Perizinan Berusaha dapat diperoleh melalui sistem OSS menggunakan hak akses.



### Appendix 1 : NIB Certificate Page 1



PEMERINTAH REPUBLIK INDONESIA

PERIZINAN BERUSAHA BERBASIS RISIKO  
LAMPIRAN  
NOMOR INDUK BERUSAHA: 1206250038941

Lampiran berikut ini memuat daftar bidang usaha untuk:

| No. | Kode KBLI | Judul KBLI                   | Lokasi Usaha                                                                                                                                                                                                                                                                                                 | Tingkat Risiko | Perizinan Berusaha |        |            |
|-----|-----------|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------|--------|------------|
|     |           |                              |                                                                                                                                                                                                                                                                                                              |                | Jenis              | Status | Keterangan |
| 1   | 10710     | Industri Produk Roti Dan Kue | Perum Jl. Candi Gebang Permai Blok N no 8, Jetis, Wedomartani, Ngemplak, Sleman, Daerah Istimewa Yogyakarta, Daerah Istimewa Yogyakarta 55584, Desa/Kelurahan Wedomartani, Kec. Ngemplak, Kab. Sleman, Provinsi Daerah Istimewa Yogyakarta Kode Pos: 55584<br><br>Usaha Mikro berjalan sejak: September 2022 | Rendah         | NIB                | Terbit | -          |

1. Dengan ketentuan bahwa NIB tersebut hanya berlaku untuk Kode dan Judul KBLI yang tercantum dalam lampiran ini.
2. Pelaku Usaha wajib memenuhi persyaratan dan/atau kewajiban sesuai Norma, Standar, Prosedur, dan Kriteria (NSPK) Kementerian/Lembaga (K/L).
3. Pengawasan pemenuhan persyaratan dan/atau kewajiban Pelaku Usaha dilakukan oleh Kementerian/Lembaga/Pemerintah Daerah terkait.
4. Lampiran ini merupakan bagian tidak terpisahkan dari dokumen NIB tersebut.

1. Dokumen ini diterbitkan sistem OSS berdasarkan data dari Pelaku Usaha, tersimpan dalam sistem OSS, yang menjadi tanggung jawab Pelaku Usaha.
2. Dalam hal terjadi kekeliruan isi dokumen ini akan dilakukan perbaikan sebagaimana mestinya.
3. Dokumen ini telah ditandatangani secara elektronik menggunakan sertifikat elektronik yang diterbitkan oleh BSR-E-BSSN.
4. Data lengkap Perizinan Berusaha dapat diperoleh melalui sistem OSS menggunakan hak akses.



Appendix 2 : NIB Certificate Page 2



REPUBLIK INDONESIA  
(REPUBLIC OF INDONESIA)

جمهورية إندونيسيا

SERTIFIKAT HALAL  
(HALAL CERTIFICATE)

شهادة الحلال

Nomor Sertifikat  
Certificate Number

ID34410024896760725

رقم الشهادة

Berdasarkan keputusan komite fatwa produk halal nomor :  
Based on the decree to stipulating halal products of fatwa committee :  
على قرار مجلس الفتوى لوزارة الشؤون الدينية لجمهورية إندونيسيا.

KF-SD-202507273784 Tanggal 27 Juli 2025

Jenis Produk  
Type of Product

Produk bakeri

نوع المنتج

Nama Produk  
Name of Product

-Terlampir / As Attached-

اسم المنتج

Nama Pelaku Usaha  
Name of Company

PUTRI HARDI UTAMI

اسم الشركة

Alamat Pelaku Usaha  
Company's Address

PERUM GEBANG PERMAI BLOK N NO 8, JETIS,  
WEDOMARTANI, NGEMPLAK, SLEMAN, DAERAH  
ISTIMEWA YOGYAKARTA, DAERAH ISTIMEWA  
YOGYAKARTA 55584Ngemplak, SLEMAN, DI  
YOGYAKARTA, -,

عنوان الشركة

Diterbitkan di Jakarta pada  
Issued in Jakarta on

27 Juli 2025

أصدرت الشهادة  
بجاكرتا في

Telah memenuhi ketentuan perundang-undangan  
Has complied with the provision of laws and regulations  
قد استوفت أحكام التشريع

KEPALA  
BADAN PENYELENGGARA JAMINAN PRODUK HALAL  
HEAD OF HALAL PRODUCT ASSURANCE BODY  
رئيس وكالة ضمان المنتجات الحلال



Ahmad Haikal Hasan

Dokumen ini telah ditandatangani secara elektronik menggunakan sertifikat elektronik  
yang diterbitkan oleh Balai Sertifikasi Elektronik, BSSN



### Appendix 3 : HALAL Certificate Page 1





REPUBLIK INDONESIA  
(REPUBLIC OF INDONESIA)

جمهورية إندونيسيا

LAMPIRAN SERTIFIKAT HALAL  
(THE ATTACHMENT OF HALAL CERTIFICATE)

مرفقة لشهادة الحلال

Nomor Sertifikat  
Certificate Number

ID34410024896760725

رقم الشهادة

Nama Pelaku Usaha  
Name of Company

PUTRI HARDI UTAMI

اسم الشركة

Jenis Produk  
Type Product

Produk bakeri

نوع المنتج

Alamat Pabrik  
Factory's Address

Puddyton  
Perum Gebang Permai Blok N No. 8 Gebang, Jetis, Kel. Wedomartani, Kec.  
Ngemplak, SLEMAN, DI YOGYAKARTA, 55584, Indonesia

عنوان المصنع

Daftar Produk / Product Name

| No | Nama Produk/ Product Name |
|----|---------------------------|
| 1  | Cake Pisang               |
| 2  | Brownies                  |
| 3  | Marble Cake               |
| 4  | Roti Kacang Merah         |
| 5  | Roti Garlic Butter Cheese |
| 6  | Roti Coklat               |
| 7  | Nastar                    |
| 8  | Cookies Palm Sugar        |
| 9  | Roti Nanas                |
| 10 | Cookies Oatmeal           |

Hal 1 / Total Produk: 10

Diterbitkan di Jakarta pada 27 Juli 2025  
Issued in Jakarta on

أصدرت الشهادة بجakarta في

KEPALA  
BADAN PENYELENGGARA JAMINAN PRODUK HALAL  
HEAD OF HALAL PRODUCT ASSURANCE BODY  
رئيس وكالة ضمان المنتجات الحلال



Ahmad Haikal Hasan

Dokumen ini telah ditandatangani secara elektronik menggunakan sertifikat elektronik yang diterbitkan oleh Balai Sertifikasi Elektronik, BSSN





REPUBLIK INDONESIA  
(REPUBLIC OF INDONESIA)

جمهورية إندونيسيا

LAMPIRAN SERTIFIKAT HALAL  
(THE ATTACHMENT OF HALAL CERTIFICATE)

مرافقة لشهادة الحلال

Nomor Sertifikat  
Certificate Number

ID34410024896760725

رقم الشهادة

Nama Pelaku Usaha  
Name of Company

PUTRI HARDI UTAMI

اسم الشركة

Jenis Produk  
Type Product

Produk bakeri

نوع المنتج

Daftar Gerai / Outlet

| No | Nama Gerai / Outlet                                                                        |
|----|--------------------------------------------------------------------------------------------|
| 1  | Puddyton - Perum Gebang Permai Blok N No. 8 Gebang, Jetis, Kel. Wedomartani, Kec. Ngemplak |

Hal 1 / Total Outlet: 1

Diterbitkan di Jakarta pada  
Issued in Jakarta on

27 Juli 2025

أصدرت الشهادة بجاكرتا في

KEPALA  
BADAN PENYELENGGARA JAMINAN PRODUK HALAL  
HEAD OF HALAL PRODUCT ASSURANCE BODY  
رئيس وكالة ضمان المنتجات الحلال



Ahmad Haikal Hasan

Dokumen ini telah ditandatangani secara elektronik menggunakan sertifikat elektronik yang diterbitkan oleh Balai Sertifikasi Elektronik, BSSN





## Appendix 5 : HALAL Certificate Page 3



### PEMERINTAH REPUBLIK INDONESIA

**PERIZINAN BERUSAHA UNTUK MENUNJANG KEGIATAN USAHA  
SERTIFIKAT PEMENUHAN KOMITMEN PRODUKSI PANGAN OLAHAN  
INDUSTRI RUMAH TANGGA  
(SPP-IRT)  
PB-UMKU: 120625003894100000001**

Pemerintah Republik Indonesia menerbitkan Perizinan Berusaha Untuk Menunjang Kegiatan Usaha (PB-UMKU), yang merupakan Sertifikat Pemenuhan Komitmen Produksi Pangan Olahan Industri Rumah Tangga (SPP-IRT) kepada Pelaku Usaha berikut ini:

- |                                                                                                 |                                                                                                                                                                                                                                                                |
|-------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Nama Pelaku Usaha                                                                            | : PUTRI HARDI UTAMI                                                                                                                                                                                                                                            |
| 2. Nomor Induk Berusaha (NIB)                                                                   | : 1206250038941                                                                                                                                                                                                                                                |
| 3. Alamat Kantor                                                                                | : PERUM GEBANG PERMAI BLOK N NO 8, JETIS, WEDOMARTANI, NGEMPLAK, SLEMAN, DAERAH ISTIMEWA YOGYAKARTA, DAERAH ISTIMEWA YOGYAKARTA 55584, Desa/Kelurahan Wedomartani, Kec. Ngemplak, Kab. Sleman, Provinsi Daerah Istimewa Yogyakarta<br>Kode Pos:                |
| 4. Status Penanaman Modal                                                                       | : Penanaman Modal Dalam Negeri (PMDN)                                                                                                                                                                                                                          |
| 5. Kode Klasifikasi Baku Lapangan Usaha : 10710 - Industri Produk Roti Dan Kue Indonesia (KBLI) |                                                                                                                                                                                                                                                                |
| 6. Lokasi Usaha                                                                                 | : Perum Jl. Candi Gebang Permai Blok N no 8, Jetis, Wedomartani, Ngemplak, Sleman, Daerah Istimewa Yogyakarta, Daerah Istimewa Yogyakarta 55584 Desa/Kelurahan Wedomartani, Kec. Ngemplak, Kab. Sleman, Provinsi Daerah Istimewa Yogyakarta<br>Kode Pos: 55584 |

**Akan Memenuhi Komitmen/Persyaratan:**

1. Mengikuti Penyuluhan Keamanan Pangan
2. Memenuhi persyaratan Cara Produksi Pangan yang Baik untuk Industri rumah Tangga (CPPB-IRT) atau higiene, sanitasi dan dokumentasi
3. Memenuhi persyaratan keamanan, mutu, label dan iklan pangan olahan

Lampiran Perizinan Berusaha Untuk Menunjang Kegiatan Usaha ini memuat data teknis yang merupakan bagian tidak terpisahkan dari dokumen ini. Pelaku Usaha tersebut di atas wajib menjalankan kegiatan usahanya sesuai dengan ketentuan perundang-undangan yang berlaku.

Diterbitkan tanggal: 12 Juni 2025

a.n. Bupati Sleman  
Kepala DPMPSTP Kabupaten Sleman,



Ditandatangani secara elektronik

Dicetak tanggal: 12 Juni 2025

1. Dokumen ini diterbitkan sistem OSS berdasarkan data dari Pelaku Usaha, tersimpan dalam sistem OSS, yang menjadi tanggung jawab Pelaku Usaha.
  2. Dalam hal terjadi kekeliruan isi dokumen ini akan dilakukan perbaikan sebagaimana mestinya.
  3. Data lengkap Perizinan Berusaha dapat diperoleh melalui sistem OSS menggunakan hak akses.

## Appendix 6 : P-IRT Certificate

| Puddyton Bakery<br>Laporan Laba Rugi dan Saldo Laba<br>Per Februari 2025 |                     |
|--------------------------------------------------------------------------|---------------------|
| <i>Keterangan</i>                                                        | <i>Rupiah</i>       |
| <b>PENGHASILAN</b>                                                       |                     |
| Penjualan                                                                | Rp12,640,000        |
| Penghasilan Lain                                                         | Rp0                 |
| <b>Jumlah penghasilan</b>                                                | <b>Rp12,640,000</b> |
| <b>BEBAN</b>                                                             |                     |
| Beban Bahan Material                                                     | Rp6,879,100         |
| Beban Tenaga Kerja                                                       | Rp500,000           |
| Beban Sewa                                                               | Rp0                 |
| Beban Transportasi                                                       | Rp0                 |
| Beban Bahan Bakar                                                        | Rp0                 |
| Beban Listrik                                                            | Rp250,000           |
| Beban Air                                                                | Rp0                 |
| Beban Telepon                                                            | Rp0                 |
| Beban Penyusutan                                                         | Rp0                 |
| Beban Umum dan Administrasi                                              | Rp0                 |
| Beban Lain                                                               | Rp0                 |
| Beban Bunga                                                              | Rp0                 |
| <b>Jumlah beban</b>                                                      | <b>Rp7,629,100</b>  |
| <b>Laba (Rugi)</b>                                                       | <b>Rp5,010,900</b>  |
| <b>Saldo Laba (Rugi) Awal</b>                                            | <b>Rp0</b>          |
| <b>Penarikan Oleh Pemilik</b>                                            | <b>Rp0</b>          |
| <b>Saldo Laba (Rugi) Akhir</b>                                           | <b>Rp5,010,900</b>  |

## Appendix 7 : Profit and Loss Report February 2025

| Puddyton Bakery<br>Laporan Laba Rugi dan Saldo Laba<br>Per Maret 2025 |                    |
|-----------------------------------------------------------------------|--------------------|
| <i>Keterangan</i>                                                     | <i>Rupiah</i>      |
| <b>PENGHASILAN</b>                                                    |                    |
| Penjualan                                                             | Rp8,730,000        |
| Penghasilan Lain                                                      | Rp0                |
| <b>Jumlah penghasilan</b>                                             | <b>Rp8,730,000</b> |
| <b>BEBAN</b>                                                          |                    |
| Beban Bahan Material                                                  | Rp4,729,335        |
| Beban Tenaga Kerja                                                    | Rp580,000          |
| Beban Sewa                                                            | Rp0                |
| Beban Transportasi                                                    | Rp0                |
| Beban Bahan Bakar                                                     | Rp0                |
| Beban Listrik                                                         | Rp200,000          |
| Beban Air                                                             | Rp0                |
| Beban Telepon                                                         | Rp0                |
| Beban Penyusutan                                                      | Rp0                |
| Beban Umum dan Administrasi                                           | Rp500,000          |
| Beban Lain                                                            | Rp0                |
| Beban Bunga                                                           | Rp0                |
| <b>Jumlah beban</b>                                                   | <b>Rp6,009,335</b> |
| <b>Laba (Rugi)</b>                                                    | <b>Rp2,720,665</b> |
| <b>Saldo Laba (Rugi) Awal</b>                                         | <b>Rp5,010,900</b> |
| <b>Penarikan Oleh Pemilik</b>                                         | <b>Rp0</b>         |
| <b>Saldo Laba (Rugi) Akhir</b>                                        | <b>Rp7,731,565</b> |

**Appendix 8 : Profit and Loss Report March 2025**

| <b>Puddyton Bakery</b><br><b>Laporan Laba Rugi dan Saldo Laba</b><br><b>Per April 2025</b> |                     |
|--------------------------------------------------------------------------------------------|---------------------|
| <i>Keterangan</i>                                                                          | <i>Rupiah</i>       |
| <b>PENGHASILAN</b>                                                                         |                     |
| Penjualan                                                                                  | Rp6,482,000         |
| Penghasilan Lain                                                                           | Rp0                 |
| <b>Jumlah penghasilan</b>                                                                  | <b>Rp6,482,000</b>  |
| <b>BEBAN</b>                                                                               |                     |
| Beban Bahan Material                                                                       | Rp3,446,000         |
| Beban Tenaga Kerja                                                                         | Rp0                 |
| Beban Sewa                                                                                 | Rp0                 |
| Beban Transportasi                                                                         | Rp200,000           |
| Beban Bahan Bakar                                                                          | Rp0                 |
| Beban Listrik                                                                              | Rp0                 |
| Beban Air                                                                                  | Rp0                 |
| Beban Telepon                                                                              | Rp0                 |
| Beban Penyusutan                                                                           | Rp0                 |
| Beban Umum dan Administrasi                                                                | Rp525,000           |
| Beban Lain                                                                                 | Rp0                 |
| Beban Bunga                                                                                | Rp0                 |
| <b>Jumlah beban</b>                                                                        | <b>Rp4,171,000</b>  |
| <b>Laba (Rugi)</b>                                                                         | <b>Rp2,311,000</b>  |
| <b>Saldo Laba (Rugi) Awal</b>                                                              | <b>Rp7,731,565</b>  |
| <b>Penarikan Oleh Pemilik</b>                                                              | <b>Rp0</b>          |
| <b>Saldo Laba (Rugi) Akhir</b>                                                             | <b>Rp10,042,565</b> |

**Appendix 9 : Profit and Loss Report April 2025**

| Puddyton Bakery<br>Laporan Laba Rugi dan Saldo Laba<br>Per Mei 2025 |                     |
|---------------------------------------------------------------------|---------------------|
| <i>Keterangan</i>                                                   | <i>Rupiah</i>       |
| <b>PENGHASILAN</b>                                                  |                     |
| Penjualan                                                           | Rp10,450,000        |
| Penghasilan Lain                                                    | Rp0                 |
| <b>Jumlah penghasilan</b>                                           | <b>Rp10,450,000</b> |
| <b>BEBAN</b>                                                        |                     |
| Beban Bahan Material                                                | Rp5,475,000         |
| Beban Tenaga Kerja                                                  | Rp500,000           |
| Beban Sewa                                                          | Rp0                 |
| Beban Transportasi                                                  | Rp0                 |
| Beban Bahan Bakar                                                   | Rp0                 |
| Beban Listrik                                                       | Rp200,000           |
| Beban Air                                                           | Rp0                 |
| Beban Telepon                                                       | Rp0                 |
| Beban Penyusutan                                                    | Rp0                 |
| Beban Umum dan Administrasi                                         | Rp0                 |
| Beban Lain                                                          | Rp0                 |
| Beban Bunga                                                         | Rp0                 |
| <b>Jumlah beban</b>                                                 | <b>Rp6,175,000</b>  |
| <b>Laba (Rugi)</b>                                                  | <b>Rp4,275,000</b>  |
| <b>Saldo Laba (Rugi) Awal</b>                                       | <b>Rp10,042,565</b> |
| <b>Penarikan Oleh Pemilik</b>                                       | <b>Rp0</b>          |
| <b>Saldo Laba (Rugi) Akhir</b>                                      | <b>Rp14,317,565</b> |

**Appendix 10 : Profit and Loss Report May 2025**

| Puddyton Bakery<br>Laporan Laba Rugi dan Saldo Laba<br>Per Juni 2025 |                     |
|----------------------------------------------------------------------|---------------------|
| <i>Keterangan</i>                                                    | <i>Rupiah</i>       |
| <b>PENGHASILAN</b>                                                   |                     |
| Penjualan                                                            | Rp13,350,000        |
| Penghasilan Lain                                                     | Rp0                 |
| <b>Jumlah penghasilan</b>                                            | <b>Rp13,350,000</b> |
| <b>BEBAN</b>                                                         |                     |
| Beban Bahan Material                                                 | Rp6,975,000         |
| Beban Tenaga Kerja                                                   | Rp500,000           |
| Beban Sewa                                                           | Rp0                 |
| Beban Transportasi                                                   | Rp0                 |
| Beban Bahan Bakar                                                    | Rp0                 |
| Beban Listrik                                                        | Rp200,000           |
| Beban Air                                                            | Rp100,000           |
| Beban Telepon                                                        | Rp0                 |
| Beban Penyusutan                                                     | Rp0                 |
| Beban Umum dan Administrasi                                          | Rp175,000           |
| Beban Lain                                                           | Rp0                 |
| Beban Bunga                                                          | Rp0                 |
| <b>Jumlah beban</b>                                                  | <b>Rp7,950,000</b>  |
| <b>Laba (Rugi)</b>                                                   | <b>Rp5,400,000</b>  |
| <b>Saldo Laba (Rugi) Awal</b>                                        | <b>Rp14,317,565</b> |
| <b>Penarikan Oleh Pemilik</b>                                        | <b>Rp0</b>          |
| <b>Saldo Laba (Rugi) Akhir</b>                                       | <b>Rp19,717,565</b> |

**Appendix 11 : Profit and Loss Report June 2025**

| Puddyton Bakery<br>Laporan Laba Rugi dan Saldo Laba<br>Per Juli 2025 |                     |
|----------------------------------------------------------------------|---------------------|
| <i>Keterangan</i>                                                    | <i>Rupiah</i>       |
| <b>PENGHASILAN</b>                                                   |                     |
| Penjualan                                                            | Rp6,486,000         |
| Penghasilan Lain                                                     | Rp0                 |
| <b>Jumlah penghasilan</b>                                            | <b>Rp6,486,000</b>  |
| <b>BEBAN</b>                                                         |                     |
| Beban Bahan Material                                                 | Rp3,480,000         |
| Beban Tenaga Kerja                                                   | Rp0                 |
| Beban Sewa                                                           | Rp0                 |
| Beban Transportasi                                                   | Rp161,500           |
| Beban Bahan Bakar                                                    | Rp0                 |
| Beban Listrik                                                        | Rp100,000           |
| Beban Air                                                            | Rp0                 |
| Beban Telepon                                                        | Rp0                 |
| Beban Penyusutan                                                     | Rp0                 |
| Beban Umum dan Administrasi                                          | Rp550,000           |
| Beban Lain                                                           | Rp0                 |
| Beban Bunga                                                          | Rp0                 |
| <b>Jumlah beban</b>                                                  | <b>Rp4,291,500</b>  |
| <b>Laba (Rugi)</b>                                                   | <b>Rp2,194,500</b>  |
| <b>Saldo Laba (Rugi) Awal</b>                                        | <b>Rp19,717,565</b> |
| <b>Penarikan Oleh Pemilik</b>                                        | <b>Rp0</b>          |
| <b>Saldo Laba (Rugi) Akhir</b>                                       | <b>Rp21,912,065</b> |

**Appendix 12 : Profit and Loss Report July 2025**

| Puddyton Bakery<br>Laporan Laba Rugi dan Saldo Laba<br>Per Agustus 2025 |                     |
|-------------------------------------------------------------------------|---------------------|
| <i>Keterangan</i>                                                       | <i>Rupiah</i>       |
| <b>PENGHASILAN</b>                                                      |                     |
| Penjualan                                                               | Rp8,172,000         |
| Penghasilan Lain                                                        | Rp0                 |
| <b>Jumlah penghasilan</b>                                               | <b>Rp8,172,000</b>  |
| <b>BEBAN</b>                                                            |                     |
| Beban Bahan Material                                                    | Rp4,220,000         |
| Beban Tenaga Kerja                                                      | Rp200,000           |
| Beban Sewa                                                              | Rp0                 |
| Beban Transportasi                                                      | Rp0                 |
| Beban Bahan Bakar                                                       | Rp0                 |
| Beban Listrik                                                           | Rp100,000           |
| Beban Air                                                               | Rp0                 |
| Beban Telepon                                                           | Rp0                 |
| Beban Penyusutan                                                        | Rp0                 |
| Beban Umum dan Administrasi                                             | Rp300,000           |
| Beban Lain                                                              | Rp0                 |
| Beban Bunga                                                             | Rp0                 |
| <b>Jumlah beban</b>                                                     | <b>Rp4,820,000</b>  |
| <b>Laba (Rugi)</b>                                                      | <b>Rp3,352,000</b>  |
| <b>Saldo Laba (Rugi) Awal</b>                                           | <b>Rp21,912,065</b> |
| <b>Penarikan Oleh Pemilik</b>                                           | <b>Rp0</b>          |
| <b>Saldo Laba (Rugi) Akhir</b>                                          | <b>Rp25,264,065</b> |

### Appendix 13 : Profit and Loss Report August 2025



| Puddyton Bakery<br>Laporan Laba Rugi dan Saldo Laba<br>Per September 2025 |                     |
|---------------------------------------------------------------------------|---------------------|
| <i>Keterangan</i>                                                         | <i>Rupiah</i>       |
| <b>PENGHASILAN</b>                                                        |                     |
| Penjualan                                                                 | Rp27,430,000        |
| Penghasilan Lain                                                          | Rp0                 |
| <b>Jumlah penghasilan</b>                                                 | <b>Rp27,430,000</b> |
| <b>BEBAN</b>                                                              |                     |
| Beban Bahan Material                                                      | Rp13,565,000        |
| Beban Tenaga Kerja                                                        | Rp300,000           |
| Beban Sewa                                                                | Rp0                 |
| Beban Transportasi                                                        | Rp0                 |
| Beban Bahan Bakar                                                         | Rp0                 |
| Beban Listrik                                                             | Rp200,000           |
| Beban Air                                                                 | Rp0                 |
| Beban Telepon                                                             | Rp0                 |
| Beban Penyusutan                                                          | Rp0                 |
| Beban Umum dan Administrasi                                               | Rp0                 |
| Beban Lain                                                                | Rp0                 |
| Beban Bunga                                                               | Rp0                 |
| <b>Jumlah beban</b>                                                       | <b>Rp14,065,000</b> |
| <b>Laba (Rugi)</b>                                                        | <b>Rp13,365,000</b> |
| <b>Saldo Laba (Rugi) Awal</b>                                             | <b>Rp25,264,065</b> |
| <b>Penarikan Oleh Pemilik</b>                                             | <b>Rp0</b>          |
| <b>Saldo Laba (Rugi) Akhir</b>                                            | <b>Rp38,629,065</b> |

**Appendix 14 : Profit and Loss Report September 2025**

| Puddyton Bakery<br>Laporan Laba Rugi dan Saldo Laba<br>Per Oktober 2025 |                     |
|-------------------------------------------------------------------------|---------------------|
| <i>Keterangan</i>                                                       | <i>Rupiah</i>       |
| <b>PENGHASILAN</b>                                                      |                     |
| Penjualan                                                               | Rp30,760,000        |
| Penghasilan Lain                                                        | Rp0                 |
| <b>Jumlah penghasilan</b>                                               | <b>Rp30,760,000</b> |
| <b>BEBAN</b>                                                            |                     |
| Beban Bahan Material                                                    | Rp15,555,000        |
| Beban Tenaga Kerja                                                      | Rp400,000           |
| Beban Sewa                                                              | Rp0                 |
| Beban Transportasi                                                      | Rp0                 |
| Beban Bahan Bakar                                                       | Rp0                 |
| Beban Listrik                                                           | Rp250,000           |
| Beban Air                                                               | Rp0                 |
| Beban Telepon                                                           | Rp0                 |
| Beban Penyusutan                                                        | Rp0                 |
| Beban Umum dan Administrasi                                             | Rp0                 |
| Beban Lain                                                              | Rp0                 |
| Beban Bunga                                                             | Rp0                 |
| <b>Jumlah beban</b>                                                     | <b>Rp16,205,000</b> |
| <b>Laba (Rugi)</b>                                                      | <b>Rp14,555,000</b> |
| <b>Saldo Laba (Rugi) Awal</b>                                           | <b>Rp38,629,065</b> |
| <b>Penarikan Oleh Pemilik</b>                                           | <b>Rp0</b>          |
| <b>Saldo Laba (Rugi) Akhir</b>                                          | <b>Rp53,184,065</b> |

**Appendix 15 : Profit and Loss Report October 2025**

| Puddyton Bakery<br>Laporan Laba Rugi dan Saldo Laba<br>Per November 2025 |                     |
|--------------------------------------------------------------------------|---------------------|
| <i>Keterangan</i>                                                        | <i>Rupiah</i>       |
| <b>PENGHASILAN</b>                                                       |                     |
| Penjualan                                                                | Rp35,034,000        |
| Penghasilan Lain                                                         | Rp0                 |
| <b>Jumlah penghasilan</b>                                                | <b>Rp35,034,000</b> |
| <b>BEBAN</b>                                                             |                     |
| Beban Bahan Material                                                     | Rp15,855,000        |
| Beban Tenaga Kerja                                                       | Rp300,000           |
| Beban Sewa                                                               | Rp0                 |
| Beban Transportasi                                                       | Rp0                 |
| Beban Bahan Bakar                                                        | Rp0                 |
| Beban Listrik                                                            | Rp200,000           |
| Beban Air                                                                | Rp0                 |
| Beban Telepon                                                            | Rp0                 |
| Beban Penyusutan                                                         | Rp0                 |
| Beban Umum dan Administrasi                                              | Rp0                 |
| Beban Lain                                                               | Rp0                 |
| Beban Bunga                                                              | Rp0                 |
| <b>Jumlah beban</b>                                                      | <b>Rp16,355,000</b> |
| <b>Laba (Rugi)</b>                                                       | <b>Rp18,679,000</b> |
| <b>Saldo Laba (Rugi) Awal</b>                                            | <b>Rp53,184,065</b> |
| <b>Penarikan Oleh Pemilik</b>                                            | <b>Rp0</b>          |
| <b>Saldo Laba (Rugi) Akhir</b>                                           | <b>Rp71,863,065</b> |

**Appendix 16 : Profit and Loss Report November 2025**

| Puddyton Bakery<br>Laporan Laba Rugi dan Saldo Laba<br>Per Desember 2025 |                     |
|--------------------------------------------------------------------------|---------------------|
| <i>Keterangan</i>                                                        | <i>Rupiah</i>       |
| <b>PENGHASILAN</b>                                                       |                     |
| Penjualan                                                                | Rp49,300,000        |
| Penghasilan Lain                                                         | Rp0                 |
| <b>Jumlah penghasilan</b>                                                | <b>Rp49,300,000</b> |
| <b>BEBAN</b>                                                             |                     |
| Beban Bahan Material                                                     | Rp24,370,000        |
| Beban Tenaga Kerja                                                       | Rp200,000           |
| Beban Sewa                                                               | Rp0                 |
| Beban Transportasi                                                       | Rp0                 |
| Beban Bahan Bakar                                                        | Rp0                 |
| Beban Listrik                                                            | Rp250,000           |
| Beban Air                                                                | Rp0                 |
| Beban Telepon                                                            | Rp0                 |
| Beban Penyusutan                                                         | Rp0                 |
| Beban Umum dan Administrasi                                              | Rp0                 |
| Beban Lain                                                               | Rp0                 |
| Beban Bunga                                                              | Rp0                 |
| <b>Jumlah beban</b>                                                      | <b>Rp24,820,000</b> |
| <b>Laba (Rugi)</b>                                                       | <b>Rp24,480,000</b> |
| <b>Saldo Laba (Rugi) Awal</b>                                            | <b>Rp68,315,065</b> |
| <b>Penarikan Oleh Pemilik</b>                                            | <b>Rp0</b>          |
| <b>Saldo Laba (Rugi) Akhir</b>                                           | <b>Rp92,795,065</b> |

**Appendix 17 : Profit and Loss Report December 2025**

| Puddyton Bakery<br>Laporan Laba Rugi dan Saldo Laba<br>Per Januari 2026 |                     |
|-------------------------------------------------------------------------|---------------------|
| <i>Keterangan</i>                                                       | <i>Rupiah</i>       |
| <b>PENGHASILAN</b>                                                      |                     |
| Penjualan                                                               | Rp25,790,000        |
| Penghasilan Lain                                                        | Rp0                 |
| <b>Jumlah penghasilan</b>                                               | <b>Rp25,790,000</b> |
| <b>BEBAN</b>                                                            |                     |
| Beban Bahan Material                                                    | Rp12,800,000        |
| Beban Tenaga Kerja                                                      | Rp150,000           |
| Beban Sewa                                                              | Rp0                 |
| Beban Transportasi                                                      | Rp0                 |
| Beban Bahan Bakar                                                       | Rp0                 |
| Beban Listrik                                                           | Rp250,000           |
| Beban Air                                                               | Rp0                 |
| Beban Telepon                                                           | Rp0                 |
| Beban Penyusutan                                                        | Rp0                 |
| Beban Umum dan Administrasi                                             | Rp0                 |
| Beban Lain                                                              | Rp0                 |
| Beban Bunga                                                             | Rp0                 |
| <b>Jumlah beban</b>                                                     | <b>Rp13,200,000</b> |
| <b>Laba (Rugi)</b>                                                      | <b>Rp12,590,000</b> |
| <b>Saldo Laba (Rugi) Awal</b>                                           | <b>Rp92,795,065</b> |
| <b>Penarikan Oleh Pemilik</b>                                           | <b>Rp10,000,000</b> |
| <b>Saldo Laba (Rugi) Akhir</b>                                          | <b>Rp95,385,065</b> |

**Appendix 18 : Profit and Loss Report January 2026**

| Puddyton Bakery<br>Laporan Laba Rugi dan Saldo Laba<br>Per Februari 2026 |                      |
|--------------------------------------------------------------------------|----------------------|
| <i>Keterangan</i>                                                        | <i>Rupiah</i>        |
| <b>PENGHASILAN</b>                                                       |                      |
| Penjualan                                                                | Rp41,280,000         |
| Penghasilan Lain                                                         | Rp0                  |
| <b>Jumlah penghasilan</b>                                                | <b>Rp41,280,000</b>  |
| <b>BEBAN</b>                                                             |                      |
| Beban Bahan Material                                                     | Rp18,230,000         |
| Beban Tenaga Kerja                                                       | Rp200,000            |
| Beban Sewa                                                               | Rp0                  |
| Beban Transportasi                                                       | Rp0                  |
| Beban Bahan Bakar                                                        | Rp0                  |
| Beban Listrik                                                            | Rp150,000            |
| Beban Air                                                                | Rp0                  |
| Beban Telepon                                                            | Rp0                  |
| Beban Penyusutan                                                         | Rp0                  |
| Beban Umum dan Administrasi                                              | Rp0                  |
| Beban Lain                                                               | Rp0                  |
| Beban Bunga                                                              | Rp0                  |
| <b>Jumlah beban</b>                                                      | <b>Rp18,580,000</b>  |
| <b>Laba (Rugi)</b>                                                       | <b>Rp22,700,000</b>  |
| <b>Saldo Laba (Rugi) Awal</b>                                            | <b>Rp95,385,065</b>  |
| <b>Penarikan Oleh Pemilik</b>                                            | <b>Rp0</b>           |
| <b>Saldo Laba (Rugi) Akhir</b>                                           | <b>Rp118,085,065</b> |

**Appendix 19 : Profit and Loss Report February 2026**

| <b>Puddyton Bakery</b><br><b>Laporan Laba Rugi dan Saldo Laba</b><br><b>Per Maret 2026</b> |                      |
|--------------------------------------------------------------------------------------------|----------------------|
| <i>Keterangan</i>                                                                          | <i>Rupiah</i>        |
| <b>PENGHASILAN</b>                                                                         |                      |
| Penjualan                                                                                  | Rp32,095,000         |
| Penghasilan Lain                                                                           | Rp0                  |
| <b>Jumlah penghasilan</b>                                                                  | <b>Rp32,095,000</b>  |
| <b>BEBAN</b>                                                                               |                      |
| Beban Bahan Material                                                                       | Rp17,305,000         |
| Beban Tenaga Kerja                                                                         | Rp200,000            |
| Beban Sewa                                                                                 | Rp0                  |
| Beban Transportasi                                                                         | Rp0                  |
| Beban Bahan Bakar                                                                          | Rp0                  |
| Beban Listrik                                                                              | Rp200,000            |
| Beban Air                                                                                  | Rp0                  |
| Beban Telepon                                                                              | Rp0                  |
| Beban Penyusutan                                                                           | Rp0                  |
| Beban Umum dan Administrasi                                                                | Rp0                  |
| Beban Lain                                                                                 | Rp0                  |
| Beban Bunga                                                                                | Rp0                  |
| <b>Jumlah beban</b>                                                                        | <b>Rp17,705,000</b>  |
| <b>Laba (Rugi)</b>                                                                         | <b>Rp14,390,000</b>  |
| <b>Saldo Laba (Rugi) Awal</b>                                                              | <b>Rp118,085,065</b> |
| <b>Penarikan Oleh Pemilik</b>                                                              | <b>Rp0</b>           |
| <b>Saldo Laba (Rugi) Akhir</b>                                                             | <b>Rp132,475,065</b> |

**Appendix 20 : Profit and Loss Report March 2026**

| Puddyton Bakery<br>Laporan Laba Rugi dan Saldo Laba<br>Per April 2026 |                      |
|-----------------------------------------------------------------------|----------------------|
| <i>Keterangan</i>                                                     | <i>Rupiah</i>        |
| <b>PENGHASILAN</b>                                                    |                      |
| Penjualan                                                             | Rp28,150,000         |
| Penghasilan Lain                                                      | Rp0                  |
| <b>Jumlah penghasilan</b>                                             | <b>Rp28,150,000</b>  |
| <b>BEBAN</b>                                                          |                      |
| Beban Bahan Material                                                  | Rp15,480,000         |
| Beban Tenaga Kerja                                                    | Rp200,000            |
| Beban Sewa                                                            | Rp0                  |
| Beban Transportasi                                                    | Rp0                  |
| Beban Bahan Bakar                                                     | Rp0                  |
| Beban Listrik                                                         | Rp100,000            |
| Beban Air                                                             | Rp0                  |
| Beban Telepon                                                         | Rp0                  |
| Beban Penyusutan                                                      | Rp0                  |
| Beban Umum dan Administrasi                                           | Rp0                  |
| Beban Lain                                                            | Rp0                  |
| Beban Bunga                                                           | Rp0                  |
| <b>Jumlah beban</b>                                                   | <b>Rp15,780,000</b>  |
| <b>Laba (Rugi)</b>                                                    | <b>Rp12,370,000</b>  |
| <b>Saldo Laba (Rugi) Awal</b>                                         | <b>Rp132,475,065</b> |
| <b>Penarikan Oleh Pemilik</b>                                         | <b>Rp0</b>           |
| <b>Saldo Laba (Rugi) Akhir</b>                                        | <b>Rp144,845,065</b> |

**Appendix 21 : Profit and Loss Report April 2026**



| <b>Puddyton Bakery</b><br><b>Laporan Laba Rugi dan Saldo Laba</b><br><b>Per Mei 2026</b> |                      |
|------------------------------------------------------------------------------------------|----------------------|
| <i>Keterangan</i>                                                                        | <i>Rupiah</i>        |
| <b>PENGHASILAN</b>                                                                       |                      |
| Penjualan                                                                                | Rp33,675,000         |
| Penghasilan Lain                                                                         | Rp0                  |
| <b>Jumlah penghasilan</b>                                                                | <b>Rp33,675,000</b>  |
| <b>BEBAN</b>                                                                             |                      |
| Beban Bahan Material                                                                     | Rp18,850,000         |
| Beban Tenaga Kerja                                                                       | Rp300,000            |
| Beban Sewa                                                                               | Rp0                  |
| Beban Transportasi                                                                       | Rp0                  |
| Beban Bahan Bakar                                                                        | Rp0                  |
| Beban Listrik                                                                            | Rp150,000            |
| Beban Air                                                                                | Rp100,000            |
| Beban Telepon                                                                            | Rp0                  |
| Beban Penyusutan                                                                         | Rp0                  |
| Beban Umum dan Administrasi                                                              | Rp0                  |
| Beban Lain                                                                               | Rp0                  |
| Beban Bunga                                                                              | Rp0                  |
| <b>Jumlah beban</b>                                                                      | <b>Rp19,400,000</b>  |
| <b>Laba (Rugi)</b>                                                                       | <b>Rp14,275,000</b>  |
| <b>Saldo Laba (Rugi) Awal</b>                                                            | <b>Rp143,345,065</b> |
| <b>Penarikan Oleh Pemilik</b>                                                            | <b>Rp0</b>           |
| <b>Saldo Laba (Rugi) Akhir</b>                                                           | <b>Rp157,620,065</b> |

**Appendix 22 : Profit and Loss Report May 2026**

| Puddyton Bakery<br>Laporan Laba Rugi dan Saldo Laba<br>Per Juni 2026 |                      |
|----------------------------------------------------------------------|----------------------|
| <i>Keterangan</i>                                                    | <i>Rupiah</i>        |
| <b>PENGHASILAN</b>                                                   |                      |
| Penjualan                                                            | Rp34,027,500         |
| Penghasilan Lain                                                     | Rp0                  |
| <b>Jumlah penghasilan</b>                                            | <b>Rp34,027,500</b>  |
| <b>BEBAN</b>                                                         |                      |
| Beban Bahan Material                                                 | Rp19,287,000         |
| Beban Tenaga Kerja                                                   | Rp200,000            |
| Beban Sewa                                                           | Rp0                  |
| Beban Transportasi                                                   | Rp0                  |
| Beban Bahan Bakar                                                    | Rp0                  |
| Beban Listrik                                                        | Rp200,000            |
| Beban Air                                                            | Rp0                  |
| Beban Telepon                                                        | Rp0                  |
| Beban Penyusutan                                                     | Rp0                  |
| Beban Umum dan Administrasi                                          | Rp0                  |
| Beban Lain                                                           | Rp0                  |
| Beban Bunga                                                          | Rp0                  |
| <b>Jumlah beban</b>                                                  | <b>Rp19,687,000</b>  |
| <b>Laba (Rugi)</b>                                                   | <b>Rp14,340,500</b>  |
| <b>Saldo Laba (Rugi) Awal</b>                                        | <b>Rp157,620,065</b> |
| <b>Penarikan Oleh Pemilik</b>                                        | <b>Rp0</b>           |
| <b>Saldo Laba (Rugi) Akhir</b>                                       | <b>Rp171,960,565</b> |

**Appendix 23 : Profit and Loss Report Jun 2026**

| CASH FLOW REPORT FEBRUARY 2025 - JUNE 2026     |                    |                    |                    |                    |                    |                    |
|------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| MONTH                                          | February 2025      | March2025          | April 2025         | May 2025           | June 2025          | July 2025          |
| INFORMATION                                    | Rupiah             | Rupiah             | Rupiah             | Rupiah             | Rupiah             | Rupiah             |
| <b>CASH AND CASH EQUIVALENT RECEIPTS</b>       | <b>22,640,000</b>  | <b>8,730,000</b>   | <b>6,482,000</b>   | <b>10,450,000</b>  | <b>13,350,000</b>  | <b>6,486,000</b>   |
| Business Activity                              | 12,640,000         | 8,730,000          | 6,482,000          | 10,450,000         | 13,350,000         | 6,486,000          |
| Loan Acceptance                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| Additional Capital                             | 10,000,000         | 0                  | 0                  | 0                  | 0                  | 0                  |
| <b>CASH AND CASH EQUIVALENTS DISBURSEMENTS</b> | <b>9,992,000</b>   | <b>5,623,520</b>   | <b>9,566,000</b>   | <b>7,000,000</b>   | <b>8,250,000</b>   | <b>4,291,500</b>   |
| Business Activity                              | 9,992,000          | 5,623,520          | 9,566,000          | 7,000,000          | 8,250,000          | 4,291,500          |
| Loan Payment                                   | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| Capital Withdrawal                             | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| <b>Increase</b>                                | <b>12,648,000</b>  | <b>3,106,480</b>   | <b>-3,084,000</b>  | <b>9,750,000</b>   | <b>5,100,000</b>   | <b>2,194,500</b>   |
| <b>beginning balance</b>                       | <b>0</b>           | <b>12,648,000</b>  | <b>15,754,480</b>  | <b>12,670,480</b>  | <b>22,420,480</b>  | <b>27,520,480</b>  |
| <b>ending balance</b>                          | <b>12,648,000</b>  | <b>15,754,480</b>  | <b>12,670,480</b>  | <b>22,420,480</b>  | <b>27,520,480</b>  | <b>29,714,980</b>  |
| CASH FLOW REPORT FEBRUARY 2025 - JUNE 2026     |                    |                    |                    |                    |                    |                    |
| MONTH                                          | August 2025        | September2025      | October 2025       | November 2025      | December 2025      | Janary 2026        |
| INFORMATION                                    | Rupiah             | Rupiah             | Rupiah             | Rupiah             | Rupiah             | Rupiah             |
| <b>CASH AND CASH EQUIVALENT RECEIPTS</b>       | <b>8,172,000</b>   | <b>27,430,000</b>  | <b>30,760,000</b>  | <b>35,034,000</b>  | <b>49,300,000</b>  | <b>25,790,000</b>  |
| Business Activity                              | 8,172,000          | 27,430,000         | 30,760,000         | 35,034,000         | 49,300,000         | 25,790,000         |
| Loan Acceptance                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| Additional Capital                             | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| <b>CASH AND CASH EQUIVALENTS DISBURSEMENTS</b> | <b>4,820,000</b>   | <b>14,065,000</b>  | <b>16,205,000</b>  | <b>17,955,000</b>  | <b>24,820,000</b>  | <b>23,200,000</b>  |
| Business Activity                              | 4,820,000          | 14,065,000         | 16,205,000         | 17,955,000         | 24,820,000         | 13,200,000         |
| Loan Payment                                   | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| Capital Withdrawal                             | 0                  | 0                  | 0                  | 0                  | 0                  | 10,000,000         |
| <b>Increase</b>                                | <b>3,352,000</b>   | <b>13,365,000</b>  | <b>14,555,000</b>  | <b>17,079,000</b>  | <b>24,480,000</b>  | <b>2,590,000</b>   |
| <b>beginning balance</b>                       | <b>29,714,980</b>  | <b>33,066,980</b>  | <b>46,431,980</b>  | <b>60,986,980</b>  | <b>77,717,980</b>  | <b>102,197,980</b> |
| <b>ending balance</b>                          | <b>33,066,980</b>  | <b>46,431,980</b>  | <b>60,986,980</b>  | <b>78,065,980</b>  | <b>102,197,980</b> | <b>104,787,980</b> |
| CASH FLOW REPORT FEBRUARY 2025 - JUNE 2026     |                    |                    |                    |                    |                    |                    |
| MONTH                                          | February 2026      | March 2026         | April2026          | May 2026           | June 2026          |                    |
| INFORMATION                                    | Rupiah             | Rupiah             | Rupiah             | Rupiah             | Rupiah             |                    |
| <b>CASH AND CASH EQUIVALENT RECEIPTS</b>       | <b>41,280,000</b>  | <b>32,095,000</b>  | <b>28,150,000</b>  | <b>33,675,000</b>  | <b>34,027,500</b>  |                    |
| Business Activity                              | 41,280,000         | 32,095,000         | 28,150,000         | 33,675,000         | 34,027,500         |                    |
| Loan Acceptance                                | 0                  | 0                  | 0                  | 0                  | 0                  |                    |
| Additional Capital                             | 0                  | 0                  | 0                  | 0                  | 0                  |                    |
| <b>CASH AND CASH EQUIVALENTS DISBURSEMENTS</b> | <b>18,580,000</b>  | <b>17,705,000</b>  | <b>15,780,000</b>  | <b>19,400,000</b>  | <b>19,687,000</b>  |                    |
| Business Activity                              | 18,580,000         | 17,705,000         | 15,780,000         | 19,400,000         | 19,687,000         |                    |
| Loan Payment                                   | 0                  | 0                  | 0                  | 0                  | 0                  |                    |
| Capital Withdrawal                             | 0                  | 0                  | 0                  | 0                  | 0                  |                    |
| <b>Increase</b>                                | <b>22,700,000</b>  | <b>14,390,000</b>  | <b>12,370,000</b>  | <b>14,275,000</b>  | <b>14,340,500</b>  |                    |
| <b>beginning balance</b>                       | <b>104,787,980</b> | <b>127,487,980</b> | <b>141,877,980</b> | <b>154,247,980</b> | <b>168,522,980</b> |                    |
| <b>ending balance</b>                          | <b>127,487,980</b> | <b>141,877,980</b> | <b>154,247,980</b> | <b>168,522,980</b> | <b>182,863,480</b> |                    |

Appendix 24 : Cash Flow Report February 2025-June 2026

| <b>Puddyton Bakery</b><br><b>Statement of Financial Position (Balance Sheet)</b><br><b>As of 2025</b> |                        |
|-------------------------------------------------------------------------------------------------------|------------------------|
| <i>Description</i>                                                                                    | <i>Amount (Rupiah)</i> |
| <b>ASSETS</b>                                                                                         |                        |
| Cash                                                                                                  | Rp97,085,480           |
| Savings / Electronic Wallet                                                                           | Rp5,112,500            |
| Current Account                                                                                       | Rp0                    |
| Time Deposit                                                                                          | Rp0                    |
| Accounts Receivable                                                                                   | Rp0                    |
| Inventory of Raw Materials                                                                            | Rp1,197,085            |
| Prepaid Expenses                                                                                      | Rp0                    |
| Fixed Assets                                                                                          | Rp0                    |
| Accumulated Depreciation                                                                              | Rp0                    |
| Other Assets                                                                                          | Rp2,600,000            |
| <b>Total Assets</b>                                                                                   | <b>Rp105,995,065</b>   |
| <b>LIABILITIES</b>                                                                                    |                        |
| Bank Loans                                                                                            | Rp0                    |
| Business Loans                                                                                        | Rp0                    |
| Other Payables                                                                                        | Rp0                    |
| Accounts Payable                                                                                      | Rp0                    |
| Unearned Revenue                                                                                      | Rp0                    |
| Non-Bank Payables                                                                                     | Rp0                    |
| <b>Total Liabilities</b>                                                                              | <b>Rp0</b>             |
| <b>EQUITY</b>                                                                                         |                        |
| Retained Earnings                                                                                     | Rp92,795,065           |
| Capital                                                                                               | Rp10,000,000           |
| <b>Total Equity</b>                                                                                   | <b>Rp102,795,065</b>   |
| <b>Total Assets</b>                                                                                   | <b>Rp105,995,065</b>   |
| <b>Total Liabilities and Equity</b>                                                                   | <b>Rp102,795,065</b>   |

**Appendix 25 : Balance Sheets 2025**

| <b>Puddyton Bakery</b><br><b>Statement of Financial Position (Balance Sheet)</b><br><b>As of 2026</b> |                        |
|-------------------------------------------------------------------------------------------------------|------------------------|
| <i>Description</i>                                                                                    | <i>Amount (Rupiah)</i> |
| <b>ASSETS</b>                                                                                         |                        |
| Cash                                                                                                  | Rp177,750,980          |
| Savings / Electronic Wallet                                                                           | Rp5,112,500            |
| Current Account                                                                                       | Rp0                    |
| Time Deposit                                                                                          | Rp0                    |
| Accounts Receivable                                                                                   | Rp0                    |
| Inventory of Raw Materials                                                                            | Rp1,197,085            |
| Prepaid Expenses                                                                                      | Rp0                    |
| Fixed Assets                                                                                          | Rp0                    |
| Accumulated Depreciation                                                                              | Rp0                    |
| Other Assets                                                                                          | Rp2,600,000            |
| <b>Total Assets</b>                                                                                   | <b>Rp186,660,565</b>   |
| <b>LIABILITIES</b>                                                                                    |                        |
| Bank Loans                                                                                            | Rp0                    |
| Business Loans                                                                                        | Rp0                    |
| Other Payables                                                                                        | Rp0                    |
| Accounts Payable                                                                                      | Rp0                    |
| Unearned Revenue                                                                                      | Rp0                    |
| Non-Bank Payables                                                                                     | Rp0                    |
| <b>Total Liabilities</b>                                                                              | <b>Rp0</b>             |
| <b>EQUITY</b>                                                                                         |                        |
| Retained Earnings                                                                                     | Rp171,960,565          |
| Capital                                                                                               | Rp10,000,000           |
| <b>Total Equity</b>                                                                                   | <b>Rp181,960,565</b>   |
| <b>Total Assets</b>                                                                                   | <b>Rp186,660,565</b>   |
| <b>Total Liabilities and Equity</b>                                                                   | <b>Rp181,960,565</b>   |

**Appendix 26 : Balance Sheets 2026**

puddyton

Start your first note...

Healthy bakery | Nastar Premium | Brownies Choco melted

21 posts   1.304 followers   25 following

Product/service  
Bakery with healthy ingredients  
Grab & Go • Guilt-Free • Tasty Always  
Yogyakarta, Sleman  
[wa.me/6281372177758](https://wa.me/6281372177758)

+ Add banners

Professional dashboard  
7.0K views in the last 30 days.

Edit profile   Share profile   Contact

New   Menu   J   Matcha Mel...   Choco Melt...   ✨   Wht thy say...

GiveAway

FRI 5 SAT 6

12 13

19 20

26 27

Radeem at booth on 20th of June

8.094

PUDDYTON x HIPMI PT UI

13,7K

Rasa Pora

10 June - 21 June at Lippo Plaza Jogja

5.517

tenant reveal

PUDDYTON x HIPMI PT UI

3063A

4.125

38.500

Open PO and start the beauty on 3.8.86

Brownies Choco Melted

4.125

BISIKAN #1

Bincang Singkat Kewirausahaan

14,6K



**Appendix 27 : Puddyton social media**



## **Appendix 28 : Mini Demonstration of Harvest Crunch Production**





**Appendix 29 : Puddyton on Ramadhan Market Fest at IBISMA UII**



**Appendix 30 : Puddyton on Srawung Sponsorship Event with Masihan.Id Community**





**Appendix 31 : Puddyton on Vatsalya Collaboration Event with Masihan.Id Community**



**Appendix 32 : Puddyton on Meaningful Participation regarding the use of Fintech and Digital Financial Assets in the development of the MSME ecosystem at Badan Supervisi OJK**



**Appendix 33 : Puddyton on BISIKAN Project With HIPMI PT UII**





**Appendix 34 : Puddyton on Bizdesign at FBE UII**



**Appendix 35 : Puddyton on Morning Talk with Ganjar Pranowo at 14,2 Running Club**



Appendix 36 : Puddytan on Career Business Fest 2025 at FBE UII





# SERTIFIKAT

Diberikan kepada:

*Puddyton*

Sebagai Tenant dalam Kegiatan PAS NgabubuART yang diselenggarakan oleh Pendhapa Art Space, 8 Maret 2026.

Yogyakarta, 8 Maret 2026

*Ganes Satya Aji*

Direktur Pendhapa Art Space  
Ganes Satya Aji

**pendhapa**  
ARTSPACE

Appendix 37 : Puddyton on Ngabubuart at Pendhapa Art Space



**Appendix 38 : Puddyton on Sustainability Outlook 5.0 at MM UGM**





Appendix 39 : Puddyton on Art Night at MM UGM



Appendix 40 : Puddyton on Rasa Pora at Lippo Plaza Yogyakarta

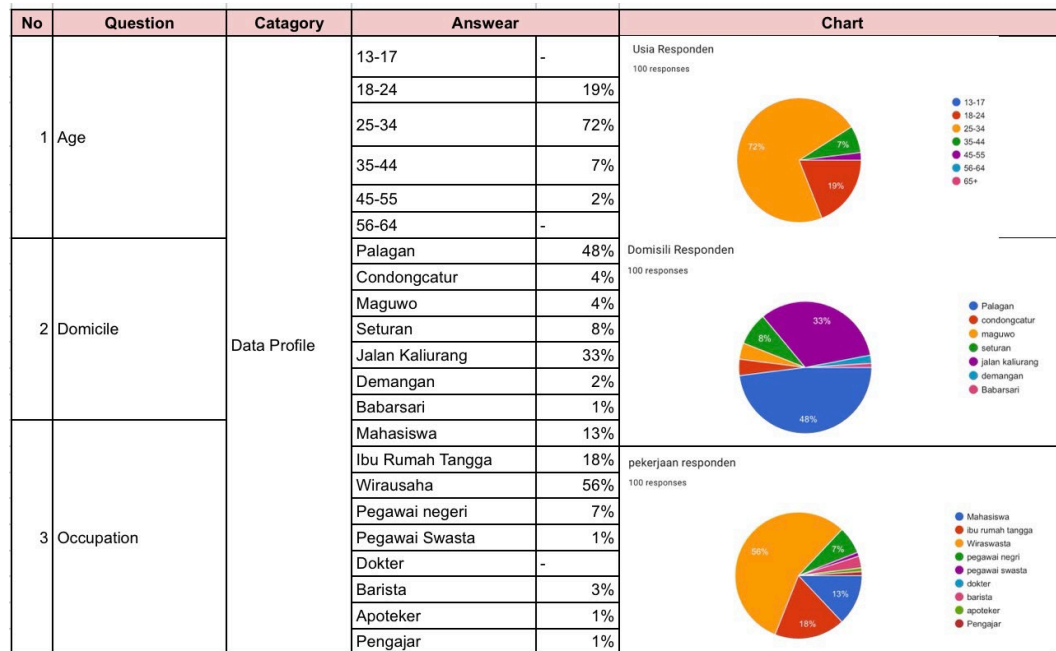
| No | Question                                                              | Category                                                       | Answer                    | Chart                                                                              |                                                                                                 |  |
|----|-----------------------------------------------------------------------|----------------------------------------------------------------|---------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|--|
| 1  | Age                                                                   | Respondent Profile                                             | 13-17                     | -                                                                                  | Usia Responden<br>100 responses                                                                 |  |
|    |                                                                       |                                                                | 18-24                     | 6%                                                                                 |                                                                                                 |  |
|    |                                                                       |                                                                | 25-34                     | 86%                                                                                |                                                                                                 |  |
|    |                                                                       |                                                                | 35-44                     | 7%                                                                                 |                                                                                                 |  |
|    |                                                                       |                                                                | 45-55                     | 1%                                                                                 |                                                                                                 |  |
|    |                                                                       |                                                                | 65+                       | -                                                                                  |                                                                                                 |  |
| 2  | Occupation                                                            |                                                                | Mahasiswa                 | 4%                                                                                 | pekerjaan<br>100 responses                                                                      |  |
|    |                                                                       |                                                                | Ibu Rumah tangga          | 30%                                                                                |                                                                                                 |  |
|    |                                                                       |                                                                | Pegawai swasta            | 4%                                                                                 |                                                                                                 |  |
|    |                                                                       |                                                                | Pegawai Negri             | 3%                                                                                 |                                                                                                 |  |
|    |                                                                       |                                                                | Pengajar                  | 6%                                                                                 |                                                                                                 |  |
|    |                                                                       |                                                                | Dokter                    | 2%                                                                                 |                                                                                                 |  |
|    |                                                                       |                                                                | Apoteker                  | -                                                                                  |                                                                                                 |  |
|    |                                                                       |                                                                | Wiraswasta                | 51%                                                                                |                                                                                                 |  |
| 3  | Domicile                                                              |                                                                | DI Yogyakarta             | 92%                                                                                | Domisili Responden<br>100 responses                                                             |  |
|    |                                                                       |                                                                | Magelang                  | 5%                                                                                 |                                                                                                 |  |
|    |                                                                       |                                                                | Semarang                  | 2%                                                                                 |                                                                                                 |  |
|    |                                                                       |                                                                | DKI Jakarta               | 1%                                                                                 |                                                                                                 |  |
|    |                                                                       |                                                                | Bandung                   | -                                                                                  |                                                                                                 |  |
|    |                                                                       |                                                                | Solo                      | -                                                                                  |                                                                                                 |  |
| 4  | In a month, how often do you buy bread, cakes, or bakery snacks?      |                                                                | More Than 8 times a month | 19%                                                                                | Dalam satu bulan, seberapa sering Anda membeli roti, kue, atau camilan bakery?<br>100 responses |  |
|    |                                                                       |                                                                | 5-8 times a month         | 50%                                                                                |                                                                                                 |  |
|    |                                                                       |                                                                | 3-4 times a month         | 26%                                                                                |                                                                                                 |  |
|    |                                                                       |                                                                | 1-2 times a month         | 5%                                                                                 |                                                                                                 |  |
|    |                                                                       |                                                                |                           |                                                                                    |                                                                                                 |  |
| 5  | Have you ever bought bakery food products that claim to be healthier? | yes, often                                                     | 67%                       | Apakah pernah membeli produk bakery yang mengklaim lebih sehat?<br>100 responses   |                                                                                                 |  |
|    |                                                                       | yes, once in a while                                           | 25%                       |                                                                                    |                                                                                                 |  |
|    |                                                                       | ever but rarely                                                | 8%                        |                                                                                    |                                                                                                 |  |
|    |                                                                       | not yet                                                        | -                         |                                                                                    |                                                                                                 |  |
|    |                                                                       |                                                                |                           |                                                                                    |                                                                                                 |  |
| 6  | Have you heard of or ever purchased a Puddyton product?               | Already know about and have purchased Puddyton product         | 77%                       | Apakah Anda sudah mengetahui atau pernah membeli produk Puddyton?<br>100 responses |                                                                                                 |  |
|    |                                                                       | Already know about, but have never purchased Puddyton products | 23%                       |                                                                                    |                                                                                                 |  |
|    |                                                                       | Have heard of Puddyton, but have never bought it?              |                           |                                                                                    |                                                                                                 |  |
|    |                                                                       | never heard of or bought Puddyton products                     | -                         |                                                                                    |                                                                                                 |  |
|    |                                                                       |                                                                |                           |                                                                                    |                                                                                                 |  |

**Appendix 41 : Structure Customer Survey Respondent Profile Survey Result**



| No | Question                                                                                                                       | Category    | Answer                                                                                                           | Chart |
|----|--------------------------------------------------------------------------------------------------------------------------------|-------------|------------------------------------------------------------------------------------------------------------------|-------|
| 1  | What was the first thing that caught your attention about Puddyton products?                                                   | Attention   | A bakery concept that is healthier than most bakery products                                                     | 70%   |
|    |                                                                                                                                |             | The uniqueness of the raw materials used (pumpkin flour, cassava flour, sorghum flour, pumpkin and potato flour) | 29%   |
|    |                                                                                                                                |             | often talked about by family/friends/colleagues                                                                  | 1%    |
|    |                                                                                                                                |             | Puddyton's product display and content presentation on social media                                              | -     |
| 2  | Through what media or sources are you most likely to learn about and pay attention to Puddyton products?                       | Attention   | recommendations from friends/family/other customers                                                              | 75%   |
|    |                                                                                                                                |             | Information from communities or activities related to a healthy lifestyle                                        | 21%   |
|    |                                                                                                                                |             | product information or catalog via WhatsApp or Instagram                                                         | 4%    |
|    |                                                                                                                                |             | often appears at bazaars                                                                                         | -     |
| 3  | After learning about Puddyton's concept as a healthy bakery, what made you most interested in learning more about the product? | Interaction | Products are made by minimizing the use of additional ingredients such as fragrances, softeners and bleach.      | 36%   |
|    |                                                                                                                                |             | product options and flavors that puddyton offers                                                                 | 44%   |
|    |                                                                                                                                |             | Lower sugar content than regular bakery products                                                                 | 5%    |
|    |                                                                                                                                |             | Use of local and alternative raw materials such as cassava, sorghum, pumpkin and potatoes                        | 15%   |
| 4  | What information would you most like to know before deciding to try Puddyton products?                                         | Interaction | testimonials or experiences of consumers who have already purchased                                              | 31%   |
|    |                                                                                                                                |             | taste and texture of the product                                                                                 | 42%   |
|    |                                                                                                                                |             | raw materials and product composition                                                                            | 27%   |
|    |                                                                                                                                |             | product price and size                                                                                           | -     |
| 5  | What factors would most increase your desire to try Puddyton products?                                                         | Desires     | The product has a good taste even though it uses a healthier concept.                                            | 52%   |
|    |                                                                                                                                |             | Products use more natural ingredients and alternative local materials.                                           | 42%   |
|    |                                                                                                                                |             | The product has a lower sugar content than regular bakery products.                                              | 5%    |
|    |                                                                                                                                |             | The product has a uniqueness that is different from bakery products in general.                                  | 1%    |
| 6  | Under what circumstances are you most likely to choose Puddyton products over regular bakery products?                         | Desires     | when the taste, quality and price of the product are deemed to suit my needs                                     | 61%   |
|    |                                                                                                                                |             | When you want to try bakery products with unique local ingredients                                               | 39%   |
|    |                                                                                                                                |             | when looking for snacks with more natural ingredients                                                            | -     |
| 7  | What factors most motivated you to make your first purchase of a Puddyton product?                                             | Action      | family/friend/community recommendations                                                                          | 77%   |
|    |                                                                                                                                |             | clear and attractive product information via Instagram                                                           | 19%   |
|    |                                                                                                                                |             | Ease of ordering via WhatsApp                                                                                    | 4%    |
|    |                                                                                                                                |             | product options at appropriate prices                                                                            | -     |
| 8  | After trying and being satisfied with Puddyton products, what action are you most likely to take?                              | Action      | recommend puddyton to others                                                                                     | 95%   |
|    |                                                                                                                                |             | repurchase the same product                                                                                      | 3%    |
|    |                                                                                                                                |             | try other Puddyton product variants                                                                              | -     |
|    |                                                                                                                                |             | Follow Puddyton on Instagram or WhatsApp to get the latest product information.                                  | 2%    |

Appendix 42 : Structure Customer Survey Results



**Appendix 43 : Initial Product Trial and Sensory Test Respondents Profile Survey Results 1**

| No | Question                                                                                                                              | Catagory           | Answer                                                                         | Chart |
|----|---------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------------------------------|-------|
| 4  | Have you ever purchased or consumed bakery products marketed as healthier options, such as low-sugar or made with alternative flours? | pre-test questions | Yes, I often consume or buy it                                                 | 57%   |
|    |                                                                                                                                       |                    | yes, but only occasionally                                                     | 38%   |
|    |                                                                                                                                       |                    | have tried but rarely                                                          | 5%    |
|    |                                                                                                                                       |                    | never tried                                                                    | -     |
| 5  | What are your main considerations in choosing bakery products that are considered healthier?                                          |                    | taste and texture                                                              | 82%   |
|    |                                                                                                                                       |                    | composition and type of materials used                                         | 11%   |
|    |                                                                                                                                       |                    | sugar content and nutritional information                                      | 3%    |
|    |                                                                                                                                       |                    | prices that match the quality and benefits of the product                      | 4%    |
| 6  | What are the main challenges you face when looking for healthier bakery products?                                                     |                    | The taste and texture of healthy products don't always suit my preferences.    | 80%   |
|    |                                                                                                                                       |                    | Product prices tend to be higher than regular bakeries.                        | 16%   |
|    |                                                                                                                                       |                    | limited selection of bakery products                                           | 3%    |
|    |                                                                                                                                       |                    | information regarding ingredients and nutritional value is not clear enough    | 1%    |
| 7  | In your opinion, what kind of healthy bakery concept best suits consumer needs?                                                       |                    | Offering products that taste good and still have health value                  | 40%   |
|    |                                                                                                                                       |                    | Offering easy ordering and product information through digital media           | 49%   |
|    |                                                                                                                                       |                    | Providing a wide range of products for different consumption needs             | 8%    |
|    |                                                                                                                                       |                    | Provides clear information on ingredients, sugar content and nutritional value | 3%    |

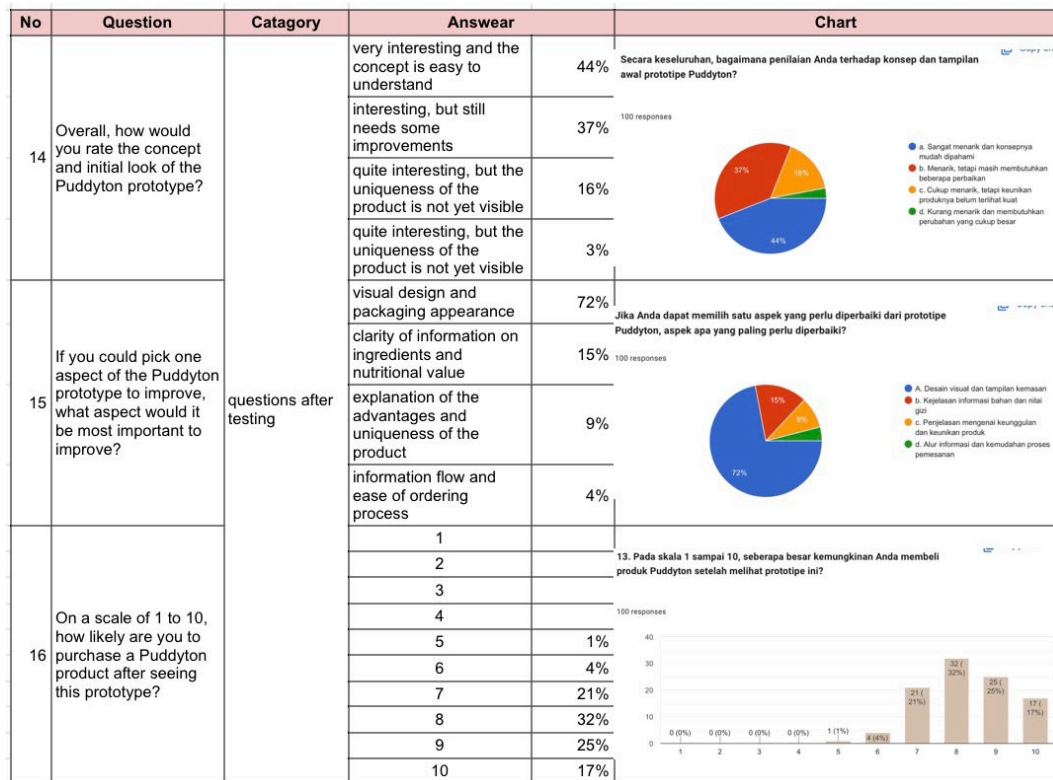
**Appendix 44 : Initial Product Trial and Sensory Test Before Testing Question Survey Results**



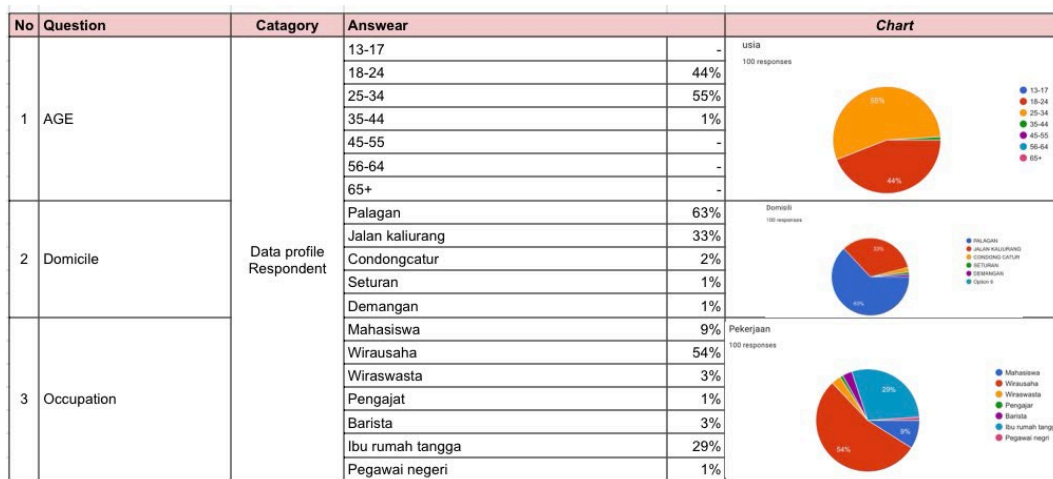
| No                                                                                                                                                                                                   | Question                                                                                                                                                 | Catagory                                                                        | Answear                                                                                 | Chart |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|-------|
| 8                                                                                                                                                                                                    | After seeing the early prototype of Puddyton, what was the first thing you most wanted to see or do?                                                     | questions during testing                                                        | view the product options and variants available                                         | 41%   |
|                                                                                                                                                                                                      |                                                                                                                                                          |                                                                                 | read product information and ingredients                                                | 31%   |
|                                                                                                                                                                                                      |                                                                                                                                                          |                                                                                 | see product prices and sizes                                                            | 19%   |
|                                                                                                                                                                                                      |                                                                                                                                                          |                                                                                 | find out how to make an order                                                           | 9%    |
| 9                                                                                                                                                                                                    | What do you think about the clarity of information on raw materials, flour type, sugar content, and other product information on the Puddyton prototype? |                                                                                 | the information is very clear and easy to understand                                    | 42%   |
|                                                                                                                                                                                                      |                                                                                                                                                          |                                                                                 | The information is quite clear, but some parts need more emphasis.                      | 40%   |
|                                                                                                                                                                                                      |                                                                                                                                                          |                                                                                 | Information is available, but difficult to find or difficult to understand.             | 13%   |
|                                                                                                                                                                                                      |                                                                                                                                                          |                                                                                 | The information is still not enough to help me understand the product.                  | 5%    |
| 10                                                                                                                                                                                                   | After seeing the Puddyton prototype, how clear is the healthy bakery concept?                                                                            |                                                                                 | very clear and easy to understand                                                       | 53%   |
|                                                                                                                                                                                                      |                                                                                                                                                          |                                                                                 | Pretty self explanatory, but still needs a little extra explanation.                    | 36%   |
|                                                                                                                                                                                                      |                                                                                                                                                          |                                                                                 | It is not clear because information about healthy products is not yet prominent enough. | 10%   |
|                                                                                                                                                                                                      |                                                                                                                                                          |                                                                                 | It's not clear and looks like a typical bakery.                                         | 2%    |
| 11                                                                                                                                                                                                   | If you were to choose one of Puddyton's products, what would you most likely do next?                                                                    |                                                                                 | view the catalog and product options available                                          | 43%   |
|                                                                                                                                                                                                      |                                                                                                                                                          |                                                                                 | Read the ingredient information and description of each product.                        | 25%   |
|                                                                                                                                                                                                      |                                                                                                                                                          |                                                                                 | Compare the price, size, and benefits of each product                                   | 18%   |
|                                                                                                                                                                                                      |                                                                                                                                                          |                                                                                 | Contact Puddyton via WhatsApp to place an order                                         | 14%   |
| 12                                                                                                                                                                                                   | What part caught your attention the most after seeing the Puddyton prototype?                                                                            | healthier bakery product concept                                                | 21%                                                                                     |       |
|                                                                                                                                                                                                      |                                                                                                                                                          | use of local ingredients and alternative flours                                 | 15%                                                                                     |       |
|                                                                                                                                                                                                      |                                                                                                                                                          | Information about low sugar products and more natural ingredients               | 19%                                                                                     |       |
|                                                                                                                                                                                                      |                                                                                                                                                          | product visual appearance and packaging                                         | 45%                                                                                     |       |
| 13                                                                                                                                                                                                   | What additional features or information do you most wish Puddyton had?                                                                                   | nutritional information and calories per serving                                | 16%                                                                                     |       |
|                                                                                                                                                                                                      |                                                                                                                                                          | complete information regarding the composition and raw materials of the product | 24%                                                                                     |       |
|                                                                                                                                                                                                      |                                                                                                                                                          | product recommendations based on consumption needs or preferences               | 55%                                                                                     |       |
|                                                                                                                                                                                                      |                                                                                                                                                          | Information about the origin and benefits of local materials used               | 5%                                                                                      |       |
| <div>Setelah melihat prototipe awal Puddyton, hal pertama apa yang paling ingin Anda lihat atau lakukan?</div> <div>100 responses</div> <div></div>                                                  |                                                                                                                                                          |                                                                                 |                                                                                         |       |
| <div>Bagaimana pendapat Anda mengenai kejelasan informasi bahan baku, jenis tepung, kandungan gula, dan informasi produk lainnya pada prototipe Puddyton?</div> <div>100 responses</div> <div></div> |                                                                                                                                                          |                                                                                 |                                                                                         |       |
| <div>Setelah melihat tampilan prototipe Puddyton, bagaimana tingkat kejelasan konsep healthy bakery yang ditampilkan?</div> <div>100 responses</div> <div></div>                                     |                                                                                                                                                          |                                                                                 |                                                                                         |       |
| <div>Jika ingin memilih salah satu produk Puddyton, tindakan apa yang paling mungkin Anda lakukan selanjutnya?</div> <div>100 responses</div> <div></div>                                            |                                                                                                                                                          |                                                                                 |                                                                                         |       |
| <div>Bagian apa yang paling menarik perhatian Anda setelah melihat prototipe Puddyton?</div> <div>100 responses</div> <div></div>                                                                    |                                                                                                                                                          |                                                                                 |                                                                                         |       |
| <div>Fitur atau informasi tambahan apa yang paling Anda harapkan tersedia pada Puddyton?</div> <div>100 responses</div> <div></div>                                                                  |                                                                                                                                                          |                                                                                 |                                                                                         |       |

## Appendix 45 : Initial Product Trial and Sensory Test During Testing Question Survey

### Results



**Appendix 46 : Initial Product Trial and Sensory Test After Testing Question Survey Results**



**Appendix 47 : Paid Market Validation Profile Respondents Survey Results**

| No | Question                                                                                                      | Category      | Answer                                                         | Chart |
|----|---------------------------------------------------------------------------------------------------------------|---------------|----------------------------------------------------------------|-------|
| 4  | How often do you consume bakery products such as bread, cakes, or snacks in your daily activities?            | Customer Jobs | Every day                                                      |       |
|    |                                                                                                               |               | Several times a week                                           |       |
|    |                                                                                                               |               | Several times in a month                                       |       |
|    |                                                                                                               |               | Rarely consume bakery products                                 |       |
|    |                                                                                                               |               |                                                                |       |
| 5  | In what kind of situation do you usually buy or consume bakery products?                                      | Customer Jobs | as breakfast or a snack substitute                             |       |
|    |                                                                                                               |               | As a snack while working or doing activities                   |       |
|    |                                                                                                               |               | As an accompaniment to coffee or tea                           |       |
|    |                                                                                                               |               | For event needs or to share with others                        |       |
| 6  | What are your main considerations when choosing bakery products?                                              | Customer Jobs | Product taste and texture                                      |       |
|    |                                                                                                               |               | Content of ingredients and composers                           |       |
|    |                                                                                                               |               | Product price                                                  |       |
|    |                                                                                                               |               | Product display and packaging                                  |       |
|    |                                                                                                               |               | Recommendations from others                                    |       |
| 7  | What are the obstacles that you usually experience when buying bakery products that are considered healthier? | Customer Pain | Healthy products often have less appealing tastes.             |       |
|    |                                                                                                               |               | The product price is more expensive than regular bakeries      |       |
|    |                                                                                                               |               | It's hard to find healthy bakery products that are easy to buy |       |
|    |                                                                                                               |               | Information on product ingredients and composition is unclear  |       |
|    |                                                                                                               |               | No problems                                                    |       |
| 8  | In your opinion, what should healthy bakery products have to be attractive to buy?                            | Customer Pain | It still has a delicious taste like regular bakery products.   |       |
|    |                                                                                                               |               | Using more natural and quality materials                       |       |
|    |                                                                                                               |               | Has a lower sugar content                                      |       |
|    |                                                                                                               |               | Provide clear product information                              |       |
|    |                                                                                                               |               | Have a price that matches the quality                          |       |

## Appendix 48 : Paid Market Validation Before Testing Question Survey Results

| No | Question                                                                                                           | Category        | Answer                                                                              | Chart |
|----|--------------------------------------------------------------------------------------------------------------------|-----------------|-------------------------------------------------------------------------------------|-------|
| 14 | After trying Puddytton Chocolate Bread, are you interested in buying this product again?                           | Customer Jobs   | Very interesting and can be a regular consumption choice                            |       |
|    |                                                                                                                    |                 | Interested in buying back once in a while.                                          |       |
|    |                                                                                                                    |                 | Still considering buying back                                                       |       |
|    |                                                                                                                    |                 | Not interested in buying back.                                                      |       |
| 15 | In your opinion, are the benefits offered by Puddytton suitable for your needs?                                    | Customer Gain   | It is very suitable because it provides a very healthy bakery option.               |       |
|    |                                                                                                                    |                 | Suitable because it has better ingredients than ordinary bakery                     |       |
|    |                                                                                                                    |                 | Quite appropriate, but the benefits are not really felt yet                         |       |
|    |                                                                                                                    |                 | Not yet in accordance with my needs                                                 |       |
| 16 | After trying this product, what do you think about the value of Puddytton's product compared to the price offered? | Quotes/ Opinion | The price is appropriate because the quality and benefits of the product are better |       |
|    |                                                                                                                    |                 | The price is quite appropriate but still needs to be considered                     |       |
|    |                                                                                                                    |                 | The price feels quite high compared to regular bakery products                      |       |
|    |                                                                                                                    |                 | Price does not match product experience                                             |       |
| 17 | What is your main suggestion so that Puddytton Chocolate Bread can be a better product?                            | Suggestion      | Increase the variety of flavors.                                                    |       |
|    |                                                                                                                    |                 | Improve the texture of the product                                                  |       |
|    |                                                                                                                    |                 | Adding product ingredient and benefit information                                   |       |
|    |                                                                                                                    |                 | Developing packaging design                                                         |       |
|    |                                                                                                                    |                 | Adjust the product price                                                            |       |
| 18 | If you told Puddytton Chocolate Bread to others, how would you describe this product?                              | Quotes/Opinion  | Healthy bakery with delicious taste                                                 |       |
|    |                                                                                                                    |                 | Bakery products with higher quality ingredients                                     |       |
|    |                                                                                                                    |                 | A bread alternative that is more suitable for a healthy lifestyle                   |       |
|    |                                                                                                                    |                 | Regular bakery products with a different concept                                    |       |

## Appendix 49 : Paid Market Validation After Testing Question Survey Results

| No | Name of Product            | Information                                                                                                                                                                                                                                                                        | Picture                                                                               |
|----|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| 1  | Chocolate-filled Sweet Bun | Sweet chocolate-filled bread with homemade spread, made without preservatives using potato and pumpkin flour for a healthier, satisfying treat.                                                                                                                                    |    |
| 2  | Pineapple Sweet Bun        | Soft and fluffy bread made with a blend of pumpkin and potato flour, filled with our homemade pineapple jam. Crafted from natural ingredients without artificial additives, this product delivers a naturally sweet and tangy flavor while offering a healthier bakery experience. |   |
| 3  | Red Bean Filled Sweet Bun  | Soft bread filled with smooth red bean paste that offers a naturally sweet and savory flavor with a classic taste familiar to consumers. Made with a healthier modern                                                                                                              |  |

|   |                         |                                                                                                                                                                                                                                                                                                                                                                          |                                                                                      |
|---|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
|   |                         | approach using potato flour and pumpkin flour.                                                                                                                                                                                                                                                                                                                           |                                                                                      |
| 4 | Cheese Filled Sweet Bun | Soft potato and pumpkin flour bread filled with creamy cheese, offering a balanced savory flavor in a healthier bakery option.                                                                                                                                                                                                                                           |   |
| 5 | Cinnamon Roll           | Soft and fluffy bread made with Puddytan's signature dough using potato and pumpkin flour, filled with a special cinnamon spread made from cinnamon, palm sugar, butter, almonds, raisins, and nutmeg. This product offers a warm and aromatic flavor with a balanced combination of sweetness, spice, and richness while maintaining Puddytan's healthy bakery concept. |  |



|   |                                |                                                                                                                                                                                                                                                                                                                                  |                                                                                     |
|---|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| 6 | Srikaya<br>Filled Sweet<br>Bun | Soft and fluffy bread made with Puddyton's signature dough using potato and pumpkin flour, filled with pandan srikaya spread that delivers a sweet and aromatic traditional flavor. This variant combines a familiar taste with Puddyton's healthy bakery concept through carefully selected ingredients and consistent quality. |  |
|---|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|

**Appendix 50 : sweet bread catalogues**

| No | Name of Product           | Information                                                                                                                                                                                                                                     | Picture                                                                               |
|----|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| 1  | Garlic<br>Cheese<br>Bread | Savory bread made with potato and pumpkin flour, topped with garlic butter, cheddar cheese slices, and a sprinkle of aromatic parsley. This product delivers a perfect combination of rich buttery flavor, creamy cheese, and fragrant herbs in |  |

|   |               |                                                                                                                                                                                                                                                                               |                                                                                       |
|---|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
|   |               | every bite.                                                                                                                                                                                                                                                                   |                                                                                       |
| 2 | Solo Sausage  | A unique fusion of Puddytan's soft bread and authentic Indonesian flavors. Inspired by Sosis Solo, this bread features savory seasoned chicken filling wrapped in a light and fluffy bread, creating a delightful blend of traditional taste and modern bakery craftsmanship. |    |
| 3 | Sausage Bread | Soft Puddytan bread topped with flavorful sausage, offering a satisfying balance of fluffy texture and savory taste.                                                                                                                                                          |  |

**Appendix 51 : Savory Bun Catalogues**

| No | Name of Product | Information | Picture |
|----|-----------------|-------------|---------|
|    |                 |             |         |

|    |             |                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                       |
|----|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| 1  | Brownies    | <p>A soft and fudgy brownie made with sorghum and cassava flour.</p> <p>Free from additives, preservatives, and artificial sweeteners, it uses natural palm sugar for a healthier sweetness and distinctive aroma.</p> <p>The rich chocolate center creates an indulgent experience in every bite. A perfect choice for a wholesome dessert without compromising on flavor.</p> |    |
| 2. | Marble Cake | <p>A gluten-free marble cake made from a blend of sorghum and cassava flour, with no artificial additives. Naturally sweetened with palm sugar, this cake offers a soft, light texture that melts in your mouth with every bite.</p>                                                                                                                                            |  |



|    |              |                                                                                                                                                                                                                                                                                                                                                           |                                                                                      |
|----|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| 3. | Banana Cake  | <p>A cake that keeps you satisfied for longer, with a rich yet soft texture.</p> <p>Crafted from gluten-free sorghum, cassava, and banana flour, naturally sweetened with palm sugar, and free from artificial</p>                                                                                                                                        |   |
|    | BrowNaCheese | <p>Delightful combination of brownies, naturally sweet banana cake, and melted cheese in the center. Based of blend of gluten-free sorghum and cassava flour, naturally sweetened with palm sugar, free from artificial additives, this cake offers a soft, moist texture with a satisfying balance of chocolatey,savory cheese flavors in every bite</p> |  |

**Appendix 52 : Cake Catalogues**

| No | Name of Product   | Information                                                                                                                                                                                                                       | Picture                                                                               |
|----|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
|    | Pineapple Tart    | Based cassava flour, this pineapple tart offers a soft texture with a rich flavor with homemade pineapple jam slowly cooked for 5 hours without additives, it delivers a naturally sweet taste with a distinctive tropical aroma. |    |
|    | Palm Sugar Cheese | Crispy, soft-centered cookies made with gluten-free sorghum and cassava flour, Edam cheese, palm sugar, and a hint of cinnamon.                                                                                                   |   |
|    | Harvest Crunch    | Crunchy snack made with cassava flour, and whole oats. Enriched with chia seeds, pumpkin seeds, sunflower seeds, sesame, and almonds, naturally sweetened with palm sugar and free from artificial additives                      |  |

**Appendix 53 : Pastry Catalogues**

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