

ACKNOWLEDGEMENT

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1.0 EXECUTIVE SUMMARY

Natural Skin Aureline Soap is a local skincare company that focuses on producing natural soap products that are safe, gentle and suitable for all walks of life. The company was established with the objective of providing an effective and skin-friendly alternative to conventional soap, especially for individuals with sensitive skin and consumers who want to switch to quality natural skincare. The company aims to promote healthier skin care practices among consumers.

Natural Skin Aureline Soap's mission is to provide high-quality, safe and effective natural soaps, while raising consumer awareness of the importance of using skin care products that are free from harmful chemicals. The company is committed to producing products that support long-term skin health and consumer well-being.

Natural Skin Aureline Soap offers a variety of natural soaps specially formulated to meet the needs of different consumers. Among the products offered are soaps for dry skin, oily skin, acne treatment, skin lightening and daily moisturizing soaps. Each product is formulated using natural oils, plant extracts and moisturizing ingredients that help cleanse, nourish and maintain skin balance without causing irritation.

The main competitive advantage of Natural Skin Aureline soap lies in the use of formulations that are free from harmful chemicals such as parabens, sulfates, and harsh detergents. Unlike most commercial soaps on the market, this product not only cleanses the skin effectively, but also helps moisturize, soothe, and support overall skin health. In addition, the simple and aesthetic product design reflects the brand identity that emphasizes the concept of naturalness and high-quality personal care.

In terms of financial performance, Natural Skin Aureline Soap expects stable sales growth in the first year of operation through its online sales platform and local market penetration. The increasing demand for natural skin care products is expected to contribute to revenue growth, with the profit target achieved in the first year of business operation.

The management team Of Natural Skin Aureline Soap consists of individuals responsible for product development, operations, marketing, and customer service. This management structure allows the company to efficiently manage the production process, implement effective marketing strategies, and maintain consistent product quality.

To support the operation and development of the business, Natural Skin Aureline Soap requires initial financing to cover the cost of raw materials, production equipment, packaging, and marketing. Return on investment is expected to be achieved through consistent revenue growth, increased brand recognition and customer loyalty in the long term. Overall, Natural Skin Aureline Soap has great potential to become the brand of choice in the local skincare industry by offering natural soap products that are safe, quality and meet the needs of modern consumers.

2.0 COMPANY PROFILE

2.1 DETAIL OF COMPANY LOGO



Figure 1: Logo Natural Skin Aureline Soap

The name natural skin Aureline soap was chosen to reflect the company's commitment to producing gentle, safe and effective natural soap products for skin care. The word "natural skin" symbolizes the use of natural ingredients that support skin health, while "aureline" means the natural radiance and beauty of the skin.

The company's logo symbolizes simplicity, cleanliness, and the use of natural ingredients. The logo design reflects the brand identity that emphasizes gentle skin care, natural formulations, and trusted product quality.

Vision

To become a trusted natural soap brand and the first choice of consumers in safe, quality, and natural-based skin care.

Mission

The mission of Natural Skin Aureline Soap is to produce high-quality, safe, and skin-friendly natural soaps using selected natural ingredients. The company also strives to raise consumer

awareness about the importance of healthy skin care and build customer trust through effective, responsible, and consistently high-quality products.

Company history and current developments

Natural skin Aureline soap was established in 2025 as a local skin care company that focuses on the production of handmade natural soaps. The establishment of this company was driven by increasing consumer awareness of the importance of using skin care products that are free from harmful chemicals and are suitable for sensitive skin.

Since its establishment, the company has focused on developing soap formulations using quality natural ingredients such as natural oils and plant extracts. Several product variations have been developed to meet the needs of various skin types, including soaps for dry skin, oily skin, acne-prone skin, skin lightening and daily moisturizers.

To date, Natural Skin Aureline Soap has made progress in terms of product development, branding and packaging design. The company is now focusing on market expansion through online platforms and social media markets to increase brand awareness and customer engagement.

Legal structure

natural skin aureline soap operates as a sole proprietorship. This legal structure allows the company to manage operations more flexibly and efficiently, especially in the early stages of the business

Products And Services

Natural Skin Aureline Soap offers a range of natural soap products specially formulated to meet the needs of various skin types including:

- Soap for dry skin
- Soap for oily skin
- Anti-acne soap
- Skin lightening soap
- Daily moisturizing soap

All products are made using natural ingredients and are free from harmful chemicals such as parabens and harsh detergents. this soap is designed to cleanse, nourish and maintain skin health, while providing a gentle and pleasant experience of use.

Key Management and Strategic Partnerships

The management of Natural Skin Aureline Soap consists of individuals responsible for key business functions to ensure smooth operations and product quality.

i. The founder

Is responsible for the company's strategic direction and decisions.

ii. Production Manager

Oversees the production process and product quality control.

iii. Marketing Manager

Manages branding, promotion and online marketing strategies.

iv. Customer Service

Handles customer inquiries and feedback.

At this stage, the company gives impetus to internal management and is open to forging future strategic partnerships with suppliers, distributors and online sales platforms to support business growth.

2.2 COMPANY BACKGROUND

Name Of The Business	Natural Skin Aureline Soap
Business Address	29, Jalan Balapan 13/32, Seksyen 13, 40100 Shah Alam, Selangor.
Website	https://aurelineskinsoap.com
Social Media Link	@aurelineskinsoap
Email	naturalskinaureline@gmail.com
Phone Number	012-345 6789
Fax Number	-
Form Of Business	Skincare Product: Natural Handmade Soap
Main Activity	Production and selling of natural handmade soap
Date Of Commencement	1 January 2025
Date Of Registration	15 December 2024
Registration Number	2024-00876XX-A
Name Of Bank	Hong Leong Bank Berhad
Back Account Number	12XXXXXXXXXXXX

ENVIRONMENTAL INDUSTRY

3.0 ENVIRONMENT INDUSTRY ANALYSIS

This section discusses the overall picture of the skin care industry, especially the soap and personal care product industry based on natural ingredients. This analysis also explains the industry potential, current trends and key success factors that differentiate the Natural Skin Aureline Soap business in the market.

3.1 INDUSTRY SIZE, GROWTH RATE AND SALES PROJECTIONS.

The skin care industry is one of the fastest growing industries globally and locally. In Malaysia, the demand for personal care products is increasing in line with the increasing awareness of consumers on health, personal hygiene and appearance. Natural soap products in particular are showing positive growth as consumers are now more likely to choose products that are safe, gentle and free of harmful chemicals.

The growth of this industry is driven by increasing consumer purchasing power, changing lifestyles and increasing awareness of the importance of using skin care products that are environmentally friendly and suitable for sensitive skin. Sales projections for natural soap products are expected to continue to increase in line with the trend of using products based on natural and organic ingredients.

For Natural Skin Aureline Soap, sales projections are expected to grow gradually through online marketing, the use of social media and increasing demand from consumers in places that prioritize all-natural skin care products.

3.2 CHARACTERISTIC OF THE PRODUCT

FEATURES	DESCRIPTION
Features	<ul style="list-style-type: none"> • Size : 100g and 120g per soap unit • Types/ variants : Dry skin soap , Oily skin soap, Anti-acne soap, Skin lightening soap , Daily moisturizing soap. • Ingredients : Made from natural ingredients such as plant oils, herbal extracts, natural glycerin and plant-based moisturizers. • Scent : lavender , lemon, honey, oatmeal, aloe vera and tea tree • Color : Soft and natural colors such as cream, white and light green. • Packaging : Packaged using an eco-friendly paper box with a minimalist design and brand logo. • Texture: Soft soap texture, not rough and suitable for sensitive skin
Benefit	<ul style="list-style-type: none"> • Does not contain harmful chemicals such as parabens, SLS and artificial dyes. • Safe to use for all skin types including sensitive skin. • Helps cleanse the skin gently without causing irritation • Maintains the skin's natural moisture.. • Helps soothe the skin and reduce acne problems. • Suitable for daily use.

3.3 INDUSTRY TRENDS

3.4 Industry and trends of the company

The natural skin care and bath products industry is showing positive growth both globally and locally. Increased consumer awareness of the importance of skin health, product safety and the effects of chemicals on the body has driven a high demand for natural and skin-friendly personal care products. In Malaysia, natural soap products are increasingly gaining ground among consumers with sensitive skin and those who practice a healthy and sustainable lifestyle.

Natural Skin Aureline Soap operates in the personal care industry, particularly in the locally made natural soap segment. The industry is highly competitive but still has great opportunities due to continued demand and changing consumer preferences towards safer and quality products.

3.5 Industry and Economic Trends

Stable economic growth and increasing disposable income are encouraging consumers to spend more on quality personal care products. Consumers are now willing to pay more for products that are safe and provide long-term benefits to skin health.

3.6 Industry and Social Trends

In terms of society, public awareness of personal care, skin health and healthy lifestyles is increasing. Consumers are more sensitive to product content and tend to choose products that are based on natural ingredients, safe and environmentally friendly.

3.7 Industry and Technology Trends

The development of digital technology and e-commerce provides great opportunities for small and medium-sized businesses to market products widely. Social media platforms and online sales allow Natural Skin Aureline soap to reach more customers without high operating costs.

3.8 Industry and Political and Regulatory Trends

The Malaysian government through relevant agencies such as the Ministry of Health Malaysia KKM and NPRA emphasizes compliance with safety standards for personal care products. This increases consumer confidence in products that comply with regulations and gives an advantage to manufacturers who emphasize product safety and quality.

Key success factors

Among the key success factors in the natural soap industry are:

- The use of safe and quality natural ingredients
- Product formulations that are suitable for various skin types, including sensitive skin
- Consistent product quality and trusted by consumers
- Attractive and easily recognizable branding
- Effective digital marketing strategies through social media
- Compliance with product safety regulations and standards

These factors form the basis for the competitiveness of Natural Skin Aureline Soap in the skin care industry.

Product or Service

Description

4.0 Product or Service Description

Opportunity

Natural Skin Aureline Soap was developed to meet the growing consumer needs for safe, effective and natural skin care products. Many consumers face sensitive skin problems, acne and dryness due to the use of soaps containing harsh chemicals. By out, Natural Skin Aureline Soap offers a solution through the production of natural soaps that are gentle on the skin and suitable for daily use.

4.1 Product details

Natural Skin Aureline Soap is a natural bath soap produced using high quality ingredients and safe for the skin.

Product Functions

- Gently cleanses the skin.
- Moisturizes and nourishes the skin.
- Reduces irritation and skin problems.
- Helps maintain long-term skin health.

Price

The product is offered at an affordable and competitive price, in line with the target local consumer market.

Virtual Prototype

the product design is simple and aesthetic, reflecting the concept of naturalness and quality skin care.

4.2 Product Market Fit

natural skin aureline is positioned in the competitive market category. This product offers high quality at a moderate price, making it suitable for consumers who prioritize safety, effectiveness and value for money. This positioning allows the company to compete with commercial brands as well as local natural soap brands.

4.3 Value Proposition

The main value offered by Natural Skin Aureline Soap is the provision of safe, effective and skin-friendly skin care products without the use of harmful chemicals. by using natural soap, consumers can reduce the risk of skin problems, save on long-term skin treatment costs and enjoy a more comfortable personal care experience. this product provides economic and health benefits by offering quality skin care solutions at affordable prices.

4.4 Anticipated Customer Demand

The demand for skin care products based on natural ingredients is expected to continue to increase in line with increasing consumer awareness of skin safety and health. target groups include teenagers, adults, individuals with sensitive skin and consumers who practice a healthy and sustainable lifestyle. This demand is expected to be stable and continuous in the long term.

4.5 Existing Competition

Natural Skin Aureline Soap faces competition from large-scale commercial soap brands as well as local natural soap brands. Commercial brands usually emphasize mass production and low prices but often use synthetic chemicals that can have negative effects on sensitive skin. While local natural soap brands are mostly small-scale operators with different levels of quality and branding.

Natural Skin Aureline Soap's competitive advantage lies in consistent product formulations, the use of selected natural ingredients, systematic quality control, and clear and professional branding. This approach allows the company to build consumer trust and maintain a strong position in the market.

4.6 Product Differentiation and Unique Selling Proposition (USP)

Natural Skin Aureline Soap stands out through the uniqueness of its soap formulation that emphasizes a balance between cleansing effectiveness and skin moisture care. Each soap variant is specifically formulated to meet the needs of different skin types, making this product suitable for use by various layers of consumers.

In addition, the emphasis on using natural ingredients, eco-friendly packaging and a safe skincare concept make Natural Skin Aureline Soap different from competing products. This approach is in line with the needs of modern consumers who are more concerned about health, safety and environmental sustainability.

4.7 Sustainability and Long-Term Product Strategy

In the long term, natural skin aureline soap is committed to adopting a sustainable business approach. This includes selecting safe and environmentally friendly raw materials, using recyclable packaging, and reducing waste in the production process. The company also plans to improve its product range over time based on customer feedback and market trends. This strategy allows natural skin aureline soap to maintain its competitiveness and ensure that its products remain relevant and meet consumer needs in the future.

MARKETING PLAN

5.0 Marketing Plan

5.1 Marketing Introduction

Marketing encompasses all business activities related to product development, pricing, promotion and distribution to meet customer needs and achieve business objectives. In the context of natural skin aureline soap, marketing plays a very important role in ensuring that the product reaches the right target market and the value of the product can be effectively communicated to the consumer.

Marketing activities begin with market research to understand the needs, wants and skin problems faced by consumers. This information is used to develop natural soap products that are safe, gentle and suitable for various skin types. An effective marketing plan allows natural Skin Aureline Soap to build brand awareness, increase sales, attract new customers and create long-term customer loyalty. Therefore, marketing is a critical element in ensuring the viability and growth of the business.

5.2 Marketing Objectives

Natural Skin Aureline Soap's marketing objectives are as follows:

1. Increase brand awareness among middle-income consumers and individuals who care about skin care through social media marketing, collaboration with influencers and word-of-mouth marketing within the first 12 months of operation.
2. Increase sales volume by 15% within 24 months through consistent use of digital marketing and building strong customer relationships.

3. Achieve at least 8000 followers on Instagram and Facebook platforms within the first 6 months through content strategies such as product videos, sharing skin care information and customer testimonials.
4. Distribute 300 promotional campaign product samples to encourage product trials and increase brand recognition.

5.3 Customers

Natural Skin Aureline Soap focuses its marketing efforts on clearly identified target customer groups to ensure the effectiveness of its marketing strategy. This approach helps the company meet customer needs and optimize profits.

Market segmentation is used to divide a large market into smaller, measurable groups based on specific characteristics. This strategy allows the company to understand consumer buying behavior and preferences more deeply.

5.3.1 Demographic Segmentation

Types Of Market Segmentation	Target Group Characteristics
Geography	consumers living in urban and semi-urban areas, especially in Selangor and surrounding areas who have a high level of awareness of personal care.
Demographics	individuals aged 18-45, male and female, from the middle income group who are willing to spend money on quality skin care products.


Psychographics	consumers who practice a healthy lifestyle, are concerned about the environment and choose products based on natural ingredients.
Behavioral	consumers who regularly buy personal care products, look for safe alternatives for sensitive skin and show loyalty through repeat purchases.


5.4 Market size and Trends

Description	Details
Estimated population (alam Budiman, shah alam)	150,000 people
Tarket market percentage	40 (health-conscious and skincare users)
Estimated target market size	50,000 people
Product price per unit	RM25
Market size (RM)	50,000 x RM 25

5.5 Competition and Competitive Edge

5.5.1 Identifying Competitors

Competitors	Strengths	Weakness
<p data-bbox="236 461 552 495">Demica Whitening Soap</p> 	<ul data-bbox="655 465 1034 1308" style="list-style-type: none"> • Easy to purchase through online platform such as TikTok Shop and Shopee. • Formulated with premium active ingredients such as niacinamide and kojic acid • Brand image looks more professional and trustworthy. 	<ul data-bbox="1107 465 1390 1234" style="list-style-type: none"> • Limited physical presence (no physical store) • Not suitable for very sensitive skin • Less viral compared to other whitening soap on social media.
<p data-bbox="316 1352 472 1386">Magic Dust</p> 	<ul data-bbox="655 1357 1034 1832" style="list-style-type: none"> • Very popular and high demand on TikTok and social media platform. • Affordable price and easy to access online. • Strong influencer and marketing strategy. 	<ul data-bbox="1107 1357 1390 1901" style="list-style-type: none"> • Lack of detailed information about ingredients. • Heavy reliance on marketing claims rather than scientific evidence

	<ul style="list-style-type: none"> • High sales volume due to attractive promotion and bundle offers. 	<ul style="list-style-type: none"> • Brand credibility depends mostly on influencer.
<p>Fairy Scrub Gluta Soap</p> 	<ul style="list-style-type: none"> • Affordable and suitable for daily body use. • Widely sold on TikTokShop and Shopee • Helps remove dead skin cell and dirt. • Many positive reviews from buyers and users. • Combination of soap and scrub exfoliation. 	<ul style="list-style-type: none"> • Scrub texture may be too harsh for sensitive skin • More focused on exfoliation than actual whitening. • Limited official product information • Not recommended for facial use.

5.5.2 Discussion About Competitors

Natural Skin Aureline Soap has analyzed its competitors based on several factor and identified three local brands as its main competitors, namely magic dust soap, demica whitening soap, and fairy scrub gluta soap. Among these three local brands, the biggest competitor of Natural Skin Aureline Soap is magic dust soap. This is because magic dust soap widely available on multiple online platform and high demand from customers. In addition , the product is affordable and heavily promoted through influencer marketing, which increases brand visibility and consumer awareness. However, magic dust soap also has it weaknesses.

The product relies heavily on marketing claims, with limited transparency regarding its ingredients, which may reduce consumer trust, especially among user who prioritize natural and safe skincare products.

The other competitor of Natural Skin Aureline Soap is Demica whitening soap. Demica is considered a competitor due to more professional brand image and its focus on skin brightening benefits. The product is formulated with active ingredients such as niacinamide and kojic acid, and it can use both the face and body. These features make Demica appealing to consumers who are seeking visible whitening results. Nevertheless, Demica whitening soap also has several weaknesses. The use of strong active ingredients may not be suitable for sensitive skin, which limits its target market. Furthermore, the brand is less visible on social media compared to other viral soap brands, reducing its reach among younger consumers.

Lastly, Fairy Scrubs Gluta Soap is considered an indirect competitor to Natural Skin Aureline Soap. This product combines soap and scrub functions, allowing user to exfoliate and cleanse their skin at the same time. It is sold at an affordable price and has gained popularity through online platforms due to numerous positive customer review. Despite these strengths, Fairy Scrub Gluta Soap has notable weaknesses.

5.5.3 Rangking of the Competitors

Rank of the competitors	Competitors
1	Magic Dust
2	Demica Whitening Soap
3	Fairy Scrub Gluta Soap

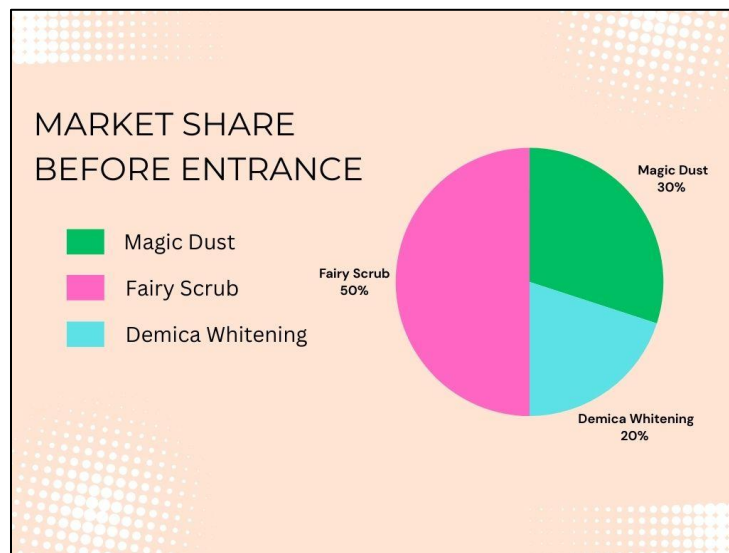
5.6 Estimated Market Share and Sales

5.6.1 Market Share Before Entering the Market

Competitor	Market share (%)	Total share (RM)
Magic dust	30	1,192,320
Demica whitening soap	20	794,880
Fairy Scrub Gluta Soap	50	1,987,200
Total	100	3,974,400

Figure 2: Illustration of Market Share Before Entrance with Pie Chart

5.6.2 Market share after entering the market



Competitors	Market share (%)	Total sales (RM)
Magic Dust	24	953,856
Demica Whitening Soap	18	715,392
Fairy Scrub Gluta Soap	48	1,907,712
Natural Skin Aureline Soap	10	397,400
Total	100	3,974,400

5.6.3 illustration of market share after entering the market with pie chart.

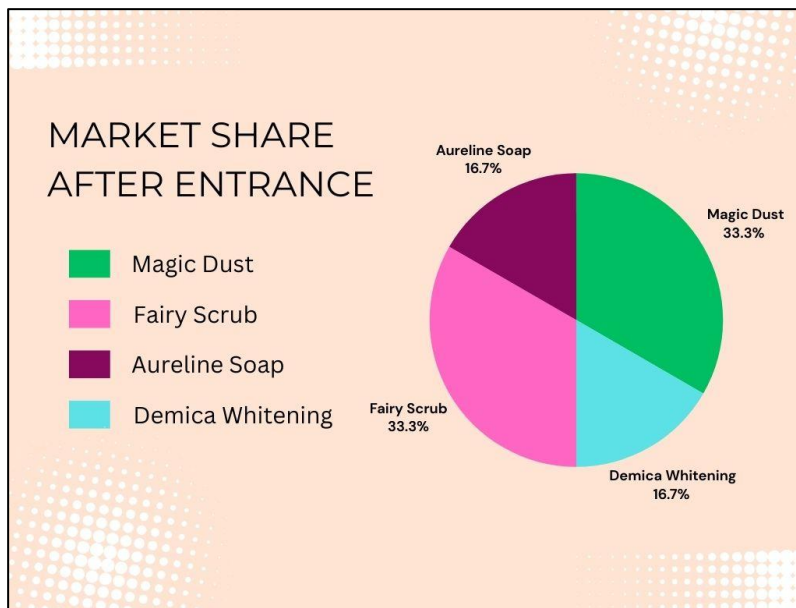


Figure 3: Sale Forecast

Month	Sales forecast (RM)
January	30,360
February	31,050
March	31,119
April	32,775
May	33,258
June	33,327
July	33,465
August	33,879
September	34,155
Oktober	34,362
November	34,500
Disember	35,190

Year 1	397,440
Year 2	457,056
Year 3	548,467

5.6.4 Market share and sales for 3 consecutive years

	Year		
	2025	2026	2027
Market share	10%	15%	20%
Total sales in RM	RM 397,440	RM457,056	548,467

5.7 Marketing Strategy

Marketing strategy is the most important component in determining the volume of sales and customer acceptance of our products. Marketing strategy can be defined as actions designed to promote and sell products, thus achieving the path to achieving the long-term goals of the business. Therefore, marketing strategy is part of the overall business strategy because it helps the business gain an advantage by differentiating products from competitors. Natural Skin Aureline Soap marketing strategy encompasses five main elements, namely pricing, sales tactics, service and warranty policies, advertising and promotion, and distribution.

1. Pricing

The price of Natural Skin Aureline Soap is set at a competitive rate compared to other local soap products in Malaysia, while maintaining the natural quality and premium handmade ingredients. This pricing strategy aims to attract more customers from surrounding areas and other districts, especially those who value natural and skin-friendly products.



Figure 4: Product price

2. Sales Tactics

Direct sales are used as the main method this approach involves face-to-face communication between salespeople and customers, allowing for a comprehensive explanation of the benefits and features of the product. In addition, online platforms such as social media (Facebook, Instagram, Tik Tok Shop) are also used to facilitate customers in making purchases without having to visit a physical store. This method allows businesses to maintain close relationships with customers and provide product advice that is appropriate for their skin needs.

3. Service and Warranty Policy

Product Warranty for each soap sold comes with a warranty period. If there is damage or defect in the product within 7 days of purchase, customers can exchange the product for a new one. This policy aims to increase customer

confidence in the quality of the product while maintaining business integrity. However, money will not be refunded, and product exchanges are only valid with a valid purchase receipt.

4. Advertising and Promotion

- Store Signage: a clear and attractive sign installed in front of the store to make it easier for customers to find the store location. Additional signage in the store is used to highlight current promotions or product information.



Figure 5: Product banner

- Promotional banners: Banners are installed in strategic areas around the store a few weeks before the official launch, to increase awareness of the local community about the product's presence.



Figure 6: Product advertisement

- Social media: Facebook is used to promote products to adult customers and local community groups, facilitating the spread of information virally. Instagram is used to attract the attention of young people and users outside the local area, through aesthetic product images and interactive content such as reels or stories. Both platforms allow businesses to build a recognizable brand and increase interaction with customers.

5. Distribution

Store locations are selected based on market research and development strategies, taking into account developing areas and increasing population. Products are also sold through online platforms, with delivery using couriers such as Ninjavan, PosLaju, JNT for customers who make online purchases. This distribution strategy ensures that products are easily accessible to customers from various locations, thus continuously increasing sales potential.

5.8 Marketing Budget

ITEM	FIXED ASSET (RM)	WORKING CAPITAL (RM)	OTHER EXPENSES
FIXED ASSET:			
Signboard	1,000		
Banner	500		
WORKING CAPITAL:			
Utilities		2,000	
Promotion costs		1,800	
OTHER EXPENSES			
License for signboard			1,500
Other pre- operations expenditure			2,500
TOTAL	1,500	3,800	4,000

OPERATIONS

6.0 OPERATIONS

6.1 Development

We choose a production facility in areas for light industry with good access to logistics. In current time, we're focusing on evaluating two potential sites. One is operating in a small workshop in a local business park which is opportune for us as it offers ready-to-use utilities besides being close to our target market. We are also focusing on maintaining a shared kitchen-style production space that meets the safety standards for cosmetics and lowers our initial setup costs. To highlight, both sites are being assessed for cost, scalability, and compliance with the regulations for product manufacturing.

For the source off equipment, we've managed to engage with several equipment suppliers for our soap production through industry contacts, and trading exhibitions. The equipment supplied includes cutters, molders and mixer vessels from a local supplier that also provides maintenance along with the equipment. We also engaged with the supplier that has good after-sales support for packaging matters. This includes the machinery that functions for seal and label applicants. We always ensure that our paper packaging is eco-friendly and customizable according to our design.

Our business established agreements with local suppliers for our raw materials. One is natural plant oils like coconut, olive and pal-free oil, and shea butter from a trusted regional wholesaler. Besides, we also engaged in obtaining essential oils and natural extracts from a certified organic specialty supplier. In order to maintain the quality, we've always requested a sample from each supplier and testing them in our trial production runs.

In order of safety for our consumer, we're always in early talks with a local dermatology clinic for potential product testing and endorsement, especially for our sensitive skin and anti-acne variants. Moreover, we also tie a connection with several small retailers and salon owners who are interested in stocking our soaps on a consignment basis once we launch it. Last but not least, we also joined a local entrepreneurship program from a business mentor to enlighten us on the regulations compliance and obtain certification in producing natural products.

PRODUCTION WORKFLOW

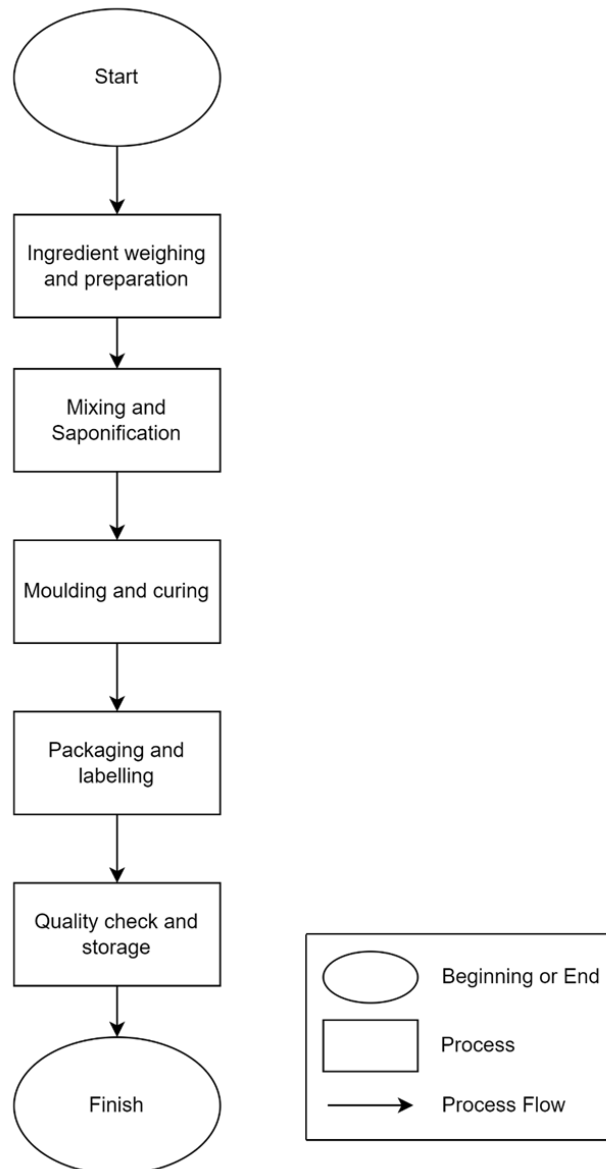


Figure 7: Production Workflow

6.2 Production

Our production process is as follows:

1. Ingredient weighing and preparation.

The gathered raw materials will be processed. This process includes activities like measuring oils, extracts, and natural additives according to each soap recipe.

2. Mixing and saponification.

The process then includes combining oils with lye solution in controlled batches, before adding essential oils and natural colorants.

3. Molding and curing.

After the combination, the liquid soap then will be poured into molds, before letting leave up to 24 to 48 hours before being cut into bars. The soap will be cured for up to 4 to 6 weeks to ensure mildness and longevity.

4. Packaging and labelling.

The soap bars then will be wrapped with recycle paper before placing it into our branded paper box with ingredients and usage labels applied.

5. Quality and storage.

Each batch will be inspected to ensure the quality, scent and consistency passed the product specification. The soap then will be stored in a dry and clean area before the distribution.

6.3 Facilities

Our business is operated from a leased light industrial unit located in Shah Alam, Selangor. This location was chosen for its balance of affordability, compliance, and logistical access.

6.3.1. Geographical and building requirements.

Location: 29, Jalan Balapan 13/32, Seksyen 13, 40100 Shah Alam, Selangor.

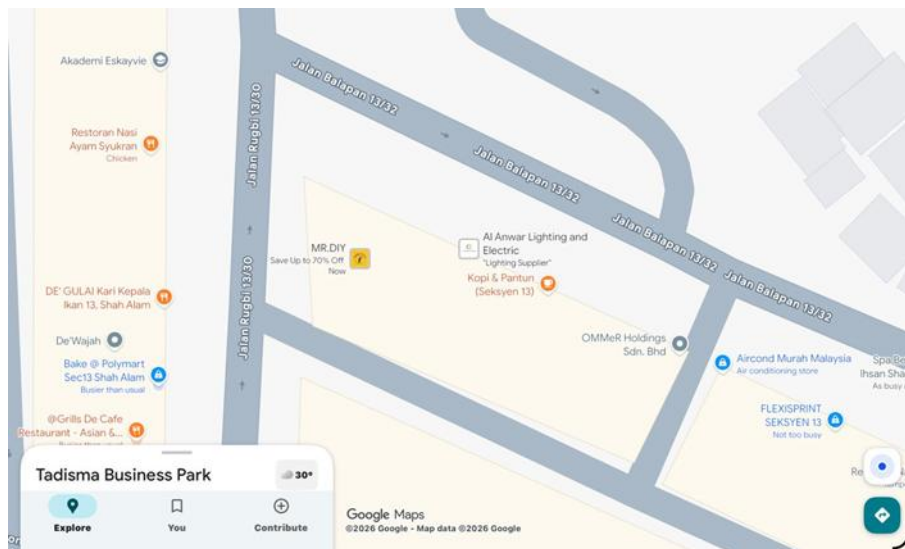


Figure 8: Premise location

Building requirement:

a. Utilities.

The premises have reliable access to water and electricity, and a drainage system for making soap.

b. Ventilation.

The premises have good ventilation to handle occasional fumes from essential oils and the saponification process.

c. Layout.

The premises are clean and surrounded by a dry environment with a designated zone for storing raw material, production, curing, and finished products to ensure the quality and safety of the product and staff.

6.3.2. Square footage and expansion

Operation Layout

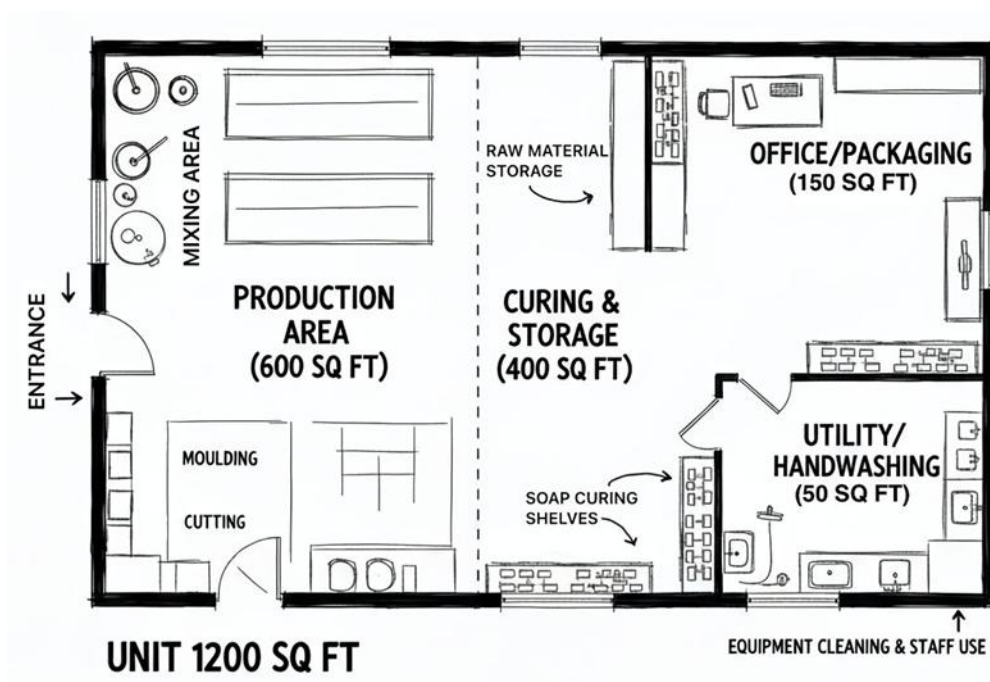


Figure 9: Production layout

The figure above is our operational layout which is based on 1200 square foot leased unit that were planned carefully to support the systematic workflow. We divided half of the space roughly around 600 square feet for production, where the tables and mixing stations close to one another to smoothen the production process such as molding, and cutting. A further 400 square feet is available for curing and storage, to provide ample shelving according to the essential 4 to 6 week curing period as well as securing the storing of our raw materials such as oils, extract, and packaging supplies. This layout will make

sure that our activities remain systemized while maintaining the quality and the consistency of the products. In addition, we also partitioned a smaller area of approximately 150 square feet as an office and packaging zone, administrative tasks, perform quality checks, and labelling before the products are dispatched. The other 50 square feet is available for hygiene areas, such as handwashing, and equipment cleaning to meet the hygiene requirements.

As part of our three-year plan, we intend to expand our current layout to additional 800 to 1000 square foot units once our product received a demand. This is to offer flexibility of our business, with adjacent units readily available. This future expansion plan would opportune us in the intended curing space, a dedicated cold process room, and offer larger inventory for raw material to support higher volumes of sales and preserve a long-time business growth.

6.3.3. Monthly Estimated Costs

The expenses that need to be covered to run a company are referred to as the overhead. Even if production were to stop for a week, certain costs such as the lease, utilities, maintenance and janitorial, insurance and other related overhead projectors would still need to be paid for.

No	TYPE OF OVERHEAD	MONTHLY COSTS (RM)
1	Lease	3,500
2	Utilities	1,200
3	Maintenance and janitorial	600

4	Insurance	800
5	Related Overhead	400
Total		6,500

6.3.4. Zoning Approvals and Necessary Permissions

Our company is already zoned in a light industry, which gives us the permits for manufacturing and packaging of cosmetics and toiletries. This classification makes our soap production permitted to use. We also verified this permit with the local municipal planning department. As for our business license, we worked on the requirement of a standard city Business Operating License that was obtained prior to opening. We also register with the Companies Commission of Malaysia (SSM).

In order to produce a topical consumer product, we have to comply with the health and safety regulations as all the cosmetic products in Malaysia must be informed to the Ministry of Health through the National Pharmaceutical Regulatory Agency (NPRA) according with the Control of Drugs and Cosmetics Regulations 1984. Through this preparation, we compiled the product formulation dossiers for submission. Thus, a manufacturing license from the local municipal council is required and obtained after. We also have the inspection by the Fire and Rescue Department for the safety of storing oils and other production materials. This includes the installation of the fire extinguishers so we can require the fire safety certificate. For workplace safety, it was addressed by the Occupational Safety and Health Act 1994, particularly in relation with the safe handling of equipment and raw materials.

6.4 Staffing Plan

6.4.1. Expected Staffing Needs and Main Duties

In order to launch Natural Skin Aureline Soap effectively, we begin with a lean, multi-functional team focused on core production and brand operations. As the sales enlarge, we plan to expand this team systematically.

Key duties

Role	Duties
Production Assistant	<p>i. Material Preparation</p> <p>Accurately weighing and preparing oils, butters, lye solution, and additives according to the recipes.</p> <p>ii. Production Process</p> <p>Executing the mixing, molding, and initial setting of soap batches under supervision.</p> <p>iii. Curing Process Management</p> <p>Moulding, cutting soap bars, logging batches, and managing the curing racks with monitoring quality.</p> <p>iv. Packaging and labelling</p>

	<p>Wrapping, boxing, and labelling finished products for shipment.</p> <p>v. Cleaning and maintenance</p> <p>Ensure all the equipment is clean and sanitized according to the hygiene protocol.</p>
<p>Admin and logistic assistant</p>	<p>I. Processing customer and retailer orders.</p> <p>II. Manage basic bookkeeping, invoice, and inventory records.</p> <p>III. Manage social media accounts and basic customer enquiries (email/direct message)</p>

6.4.2. Sourcing and Employment Relationship

Production Staff

Our company hires our staff through advertisements online. We often advertise through local job portals, community Facebook group, and vocational training centers. In our company, we value a good attitude, detail and reliability over direct experience in making soap, as we provide necessary training. Technically, we will hire a total of two full-time employees and one part-time employee to manage the workload

flexibility. The employment contracts will be confirmed after the successful three-month probation period with the contributions of EPF and SOCSO.

Administrative Assistant

This role was advertised through similar channels to the production staff or through any local university student part-time channel.

6.4.3. Training Needs and Provision

We provide essential training for each one of our employees to ensure the safety standard of our product and to ensure effective operation process. The training provided is as below:

TRAINING SCOPE	ACTIVITY
Core Soap-Making Skills	I. Hands on training in handling cold process method (lye handling, recipe calculation, mixing techniques, science saponification and curing). II. Workplace safety procedures (emergency exits, and first aid). III. Manufacturing practices for cosmetics (hygiene, sanitation, batch of recordkeeping and traceability).

Quality Control	<p>I. Training in identifying visual and olfactory defects in raw materials and finished products.</p> <p>II. Procedures for quality check at each stage of production.</p>
Equipment Control	<p>I. Hands on about the proper operation, cleaning, and basic troubleshooting of all production equipment (mixers, cutters, and scales).</p>

6.5 Equipment

Since our soap production is based on the cold process soap making method, we prioritize equipment that is durable, chemical safe, food grade and scalable. The essential items is stated on the table below.

Equipment	Purchase/Lease	Quantity	Costs (MYR)	Total (MYR)
1. Production Equipment				
Stainless steel pots and bowl (set)	Purchase	4	400	1,600
Digital Precision Scales	Purchase	2	300	6,00

Industrial Stick Blender	Purchase	2	200	4,00
Soap Moulds (Silicone and Wood)	Purchase	2	1000	2,000
Commercial Soap Mixer	Purchase	2	2000	4,000
2. Safety and Utility Equipment				
Personal Protective Equipment (PPE)	Purchase	6	250	1,500
Lye Safety Station	Purchase	-	200	250
3. Curing and Storage				
Curing Racks (Metal Shelving)	Purchase	4	600	2,400
Storage Containers	Purchase	2	300	600
4. Packaging and Finishing				
Heat Sealer	Purchase	4	150	600
Label Printer	Purchase	1	1200	1,200

Worktables (Stainless Steel)	Purchase	2	1000	2,000
TOTAL				17,150

The estimated equipment cost for our production is **RM17,150**.

6.6 Supplies

As a manufacturer of natural skincare soap, our supply chain is critical for our quality, consistency, and cost control. To overcome this, we will source our raw materials from a reliable supplier and manage storage in a lean and efficient manner. We categorize it into sections of raw material, packaging, and operating supplies.

Material	Purpose	Specification
a. Raw Material (Tight Control)		
Base Oils and Butters -Coconut Oil -Olive Oil -Sustainable Palm Oil -Shea Butter -Cocoa Butter	To form the foundation of soap, provide cleansing, lather, hardness, and moisturizing properties.	Sourced from reputable mills. Preferably refined for a longer shelf life and natural scent. Established by a local or regional wholesaler of food-grade oils (suppliers in the food industry near Selangor or Johor).

Sodium Hydroxide (Lye)	Saponification (turning oils into soap)	99% pure and flakes from a reliable chemical supplier. Distributed from local chemical industries, Sigma Company.
Liquid (Distilled Water)	Dissolve lye Distilled or purified water to prevent mineral reactions.	Established by a local supplier of distilled water in large containers.
b. Activator and Additive Ingredients (Moderate control)		
Essential Oils -Lavender, Tea, Lemon, and Eucalyptus	To activate the fragrance and therapeutic benefits.	Supply from the specialized Malaysian essential oil distillers and certified importers (Australia and India).
Natural Extracts and Additives -Aloe Vera Gel	To activate functions such as soothing, exfoliation, detoxifying, and brightening.	Food-grade and cosmetic-grade powders or extracts.

<ul style="list-style-type: none"> -Colloidal Oatmeal -Activated Charcoal -Turmeric Powder -Natural Clays 		<p>Supply from local herbal suppliers.</p>
c. Packaging Materials (Simpler Control)		
<p>Inner wrap</p>	<p>Protect the soap as it allows it to breathe during final curing.</p>	<p>Eco-friendly and biodegradable material.</p> <p>Compostable cellulose film or greaseproof paper.</p>
<p>Outer box</p>	<p>Branding, product presentation, and protection.</p>	<p>Made by a Kraft paper box with custom printing.</p> <p>Material from recycled content has a minimalist design with logo, ingredient list, and barcode space.</p> <p>Printed by a printer supplied by a local packaging company in Melaka.</p>

Labels	To batch info, expiry dates, and the compliance details.	Water-resistant paper labels. Printed by the same local printer for consistency.
d. Operating Supplies		
Cleaning and Safety -White Vinegar -Isopropyl alcohol Bleach-free cleaning solutions	To maintain GMP compliance and preserve a safe production environment.	Obtained from the local janitorial or chemical supply stores.
Office and Logistics -Shipping boxes, tape, courier bags. -Basic stationery (papers, pens, cutter, files) -Office equipment (chairs, tables, devices)	To fulfill the order and administration.	Standard office supplies. Obtained from the local bulk office supplier (Mr. DIY, Stationery World, and more)

Estimated Quantity and Cost for Supplies and Inventory.

The estimated total below is based on approximately **800-1000 soap bars** per production cycle.

MATERIAL	QUANTITY	UNIT PRICE (RM)	ESTIMATED COST (RM)
a. Raw Material			
Coconut Oil	50 kg	9.00/kg	450
Olive Oil	40 kg	14.00 /kg	560
Sustainable Palm Oil/Rice Bran Oil	60 kg	7.00/kg	420
Shea Butter	20 kg	22.00/kg	440
Cocoa Butter	15 kg	30.00/kg	450
Sodium Hydroxide	25 kg	6.50 /kg	163
Distilled Water	200 litres	0.80/litres	160
b. Activator and Additive Ingredients			
Lavender Essential oil	2kg	320/kg	640
Tea Tree Oil	2kg	280/kg	560
Lemon Essential Oil	2kg	180/kg	360
Eucalyptus Essential Oil	1.5kg	220/kg	330
Aloe Vera Gel / Powder	5kg	65/kg	325
Colloidal Oatmeal	10kg	18/kg	180
Activated Charcoal	5kg	45/kg	225
Turmeric Powder	5kg	20/kg	100
Natural Clays (mixed)	10kg	15/kg	150
c. Packaging Material			
Compostable Inner Wrap	1,000 sheets	0.35/sheet	350

Kraft Paper Boxes (printed)	1,000 units	1.20/unit	1,200
Water resistant labels	1,000 units	0.25 / unit	250
d. Operating Supplies			
White Vinegar	20 litres	4.00 / litre	80
Isopropyl Alcohol	10 litres	18.00 / litre	180
Bleach free Cleaning Solutions	Bulk Set	-	150
Shipping Boxes and Courier Bags	300 sets	2.00/set	600
Stationery and Admin Supplies	Lump sum	-	200
TOTAL			8,963

1. Ingredient cost = Total ingredient cost ÷ Total number of soap bars

$$\begin{aligned} \text{Ingredient costs} &= \text{RM}5,918 \div 1,000 \\ &= \text{RM}5.90 / \text{bar} \end{aligned}$$

2. Packaging cost per bar = Total packaging cost ÷ Number of Soap Bars Produced

$$\begin{aligned} \text{Packaging cost} &= \text{RM}1,800 \div 1,000 \\ &= \text{RM}1.80 / \text{bar} \end{aligned}$$

3. Operating supplies cost = Total operating supplies cost ÷ Total number or soap bars

$$\begin{aligned} \text{Operating cost} &= \text{RM} 1,210 / 1,000 \\ &= \text{RM}1.21 / \text{bar} \end{aligned}$$

$$\begin{aligned} \text{4. Total production cost per soap bar} &= \text{Ingredient cost} + \text{packaging cost} + \text{operating cost} \\ &= \text{RM5.90} + \text{RM 1.80} + \text{RM1.21} \\ &= \text{RM 8.91 / bar} \end{aligned}$$

We implement the 'Just in Case', to lean towards efficiency while preventing the stoppages of production. We categorized the analysis for sections a, b, and c altogether as below:

Item 'a' refers to a high-value material that requires tight control, lower stock levels, and needs to be frequently ordered based on precise production forecasts. For the item in section b, it refers to a medium value item that requires moderate control. The control includes the maintenance of 4-6 weeks of stock and needs to be reordered once the inventory hits a predetermined level. For the items in section c, it requires simpler control, as it requires maintenance of 8-12 weeks of stock, which can be a cost saver for a bulk order.

We use a simple cloud-based inventory spreadsheet to track the number of batches, received date, expiration date, and the available quantity for all raw materials. All deliveries will be checked upon purchase order and inspected for damage. Thus, this approach is to ensure our consistency in producing high-quality soap, respond to the change in demands, and maintain a healthy cash flow by avoiding costly production delays.

MANAGEMENT TEAM

AND

COMPANY STRUCTURE

7.0 MANAGEMENT TEAM AND COMPANY STRUCTURE

7.1 Key Management and Roles

Natural Skin Aureline Soap was founded and led by a management team with complementary skills in business operations, skincare science, and local market strategy. We believe in leading by example, especially in the early stages of business.

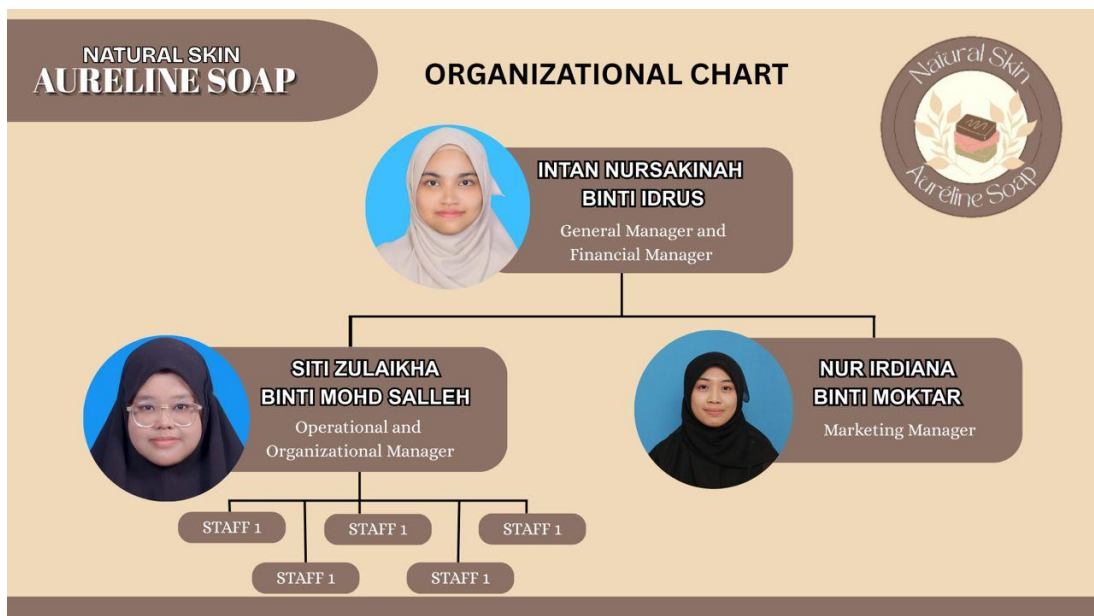


Figure 10: Organizational Chart

7.1.1 Key Duties

Role	Duties
Managing Director and Financial Manager (Intan Nursakinah binti Idrus)	I. Sets company direction, goals and position. II. Manage budget, cash flow, financial planning and secure investment. III. Connect with the retailer and distributor besides ensuring the legal framework of the production.

Operation Manager and Organizational Manager (Siti Zulaikha binti Mohd Salleh)	<ol style="list-style-type: none"> I. Monitoring production and ensuring quality control filled the framework. II. Manage the relationship with the supplier in sourcing raw material and inventory control. III. Leading the research and development of the product for recipe refinement. IV. Responsible in training the staff regarding production and the safety of the workplace.
Marketing Manager (Nur Idiana binti Moktar)	<ol style="list-style-type: none"> I. Supervise the production team and ensure that daily targets are met. II. Ensuring the documented procedures for safety and quality followed by the staff. III. Maintain the accurate product logs for traceability besides handling the first line maintenance such as overseeing equipment care and troubleshooting minor problem.

ROLE	ESTIMATED GROSS SALARY (RM)	EPF-11% (RM)	SOCSSO-1.25% (RM)	SHARE OF OWNERSHIP	AMOUNT OF EQUITY INVESTED (RM)
Managing Director and Financial Manager (Intan Nursakinah binti Idrus)	4,000	380	20	40%	60,000
Operation Manager and Organizational Manager (Siti Zulaikha binti Mohd Salleh)	3,800	330	20	35%	50,000
Marketing Manager (Nur Irdiana binti Moktar)	3,500	330	20	25%	40,000
TOTAL	7,700	1,040	60	100%	150,000

TOTAL AMOUNT SALARY FOR GENERAL, OPERATIONAL, ORGANIZATIONAL AND FINANCIAL MANAGERS: **RM 7,700**

7.1.2 Founders Resume

Managing Director and Financial Manager



Name of General Manager	Intan Nur Sakinah Binti Idrus
Identity Card Numbers	020409-01-0162
Permanent Address	T/L 12, Kampung Parit Yassin, Pontian, Johor
E-Mail	Intanirizz942@gmail.com
Telephone Number	011-6136 7187
Date of Birth	09 April 2002
Marital Status	Single
Academic Qualification	Degree
Course Attended	Entrepreneurship (Diploma) System Management (Degree)
Skills	Finance and Account
Experiences	Admin & Finance Assistant
Present Occupation	Managing Director and Financial Manager
Previous Business Experience	Dropship and shop assistant

Operation Manager and Organizational Manager



Name of General Manager	Siti Zulaikha binti Mohd Salleh
Identity Card Numbers	040522-01-0668
Permanent Address	No 67, 3/15, Bandar Seri Impian, Kluang, Johor
E-Mail	2024680156@student.uitm.edu.my
Telephone Number	010-7068931
Date of Birth	22 Mei 2004
Marital Status	Single
Academic Qualification	Degree
Course Attended	System Management
Skills	Communication Skills Leadership & Team Management
Experiences	Supply Chain and Logistics Experience
Present Occupation	Operation Manager
Previous Business Experience	Supply Chain or Logistics Coordinator

Marketing Manager



Name of General Manager	NUR IRDIANA BINTI MOKTAR
Identity Card Numbers	040926-12-1346
Permanent Address	KAMPUNG TAUN GUSI JLN KUDAT, KOTA BELUD, SABAH
E-Mail	Irdiana46@gmail.com
Telephone Number	01151268900
Date of Birth	26/09/2004
Marital Status	SINGLE
Academic Qualification	DEGREE
Course Attended	SYSTEM MANAGEMENT
Skills	MARKETING PLAN
Experiences	ADMIN & MARKETING ASSISTANT
Present Occupation	MARKETING PRODUCTION
Previous Business Experience	MARKETING TIKTOKSHOP

7.2 External Resources and Service

To ensure our compliance with the legal community, financial health and our operational efficiency, Natural Skin Aureline Soap remains engaged with several external professionals. This allows our team to focus on production, sales and growth while relying on expert support in specialized areas.

Service	Firm	Work Scope	Estimated Cost	Description
1. Legal and Regulatory Compliance				
Corporate Secretary	Licensed Corporate Secretarial Firm	Handling Initial registration with SSM (Sdn Bhd formation). Maintaining statutory registers and records. Ensuring annual return fulfill the regulatory updates are completed on time.	RM1,800	To maintain our business in standing good with SSM and avoid penalties.
Legal Consultant	Freelance Lawyer	Drifting and reviewing the contracts between the supplier and retailers. Advising on terms and conditions, and basic intellectual property.	RM2,000	Ensure our commercial practices are sound.
NPRA Notification Consultant	Freelance Specialist	Guiding through the NPRA Cosmetic Notification	RM600	A specialist drastically reduces the risks of application

		Portal process foreach product variant. Ensure our product meet the regulatory standards.		rejection or non- compliance.
2. Financial Management				
Certified Accountant	Certified nFreelance Accountant	Preparing audited financial statements.	RM5,000	Ensures accurate financial records, tax compliance and provides crucial data for financial decision-making.
3. Banking and Financial Services				
Business Bank	Hong Leong Bank	Business current account, credit card, and merchant services.	RM800	Essential for everyday operations, professional transactions, and customer payments.
4. Marketing and Digital Presence				
Freelance Graphic Designer	Freelancer	Finalizing logo refinement, design packaging, and label templates. Creating digital assets for social media and website.	RM1,500	Ensure a brand identity stands out on shelf and online.
5. Logistics and Operations				
Courier and Logistic Partner	J&T, Shope3	Provide daily pick-up and wholesale orders. Providing competitive rates and tracking systems.	Refer per parcel	Ensure our delivery goods safely arrive to our consumer.

The total of our external resources and services is **RM11,700**.

7.3 Human Resources

Our current staffing strategy prioritizes flexibility and maintains core competency in the initial 18 to 24 months. We will begin with a lean team of founders, essential full-time production staff, and a strategic part-timer support, and also scaling up as sales volumes justifies new roles.

ROLE	NO	ESTIMATED GROSS SALARY (RM)	EPF-11% (RM)	SOCSSO-1.25% (RM)	TOTAL AMOUNT (RM)
A. Core Production Staff					
Production Assistant (Full Time)	3	1,800	198	26	2,024
Production Assistant (Part Time)	2	1,200	132	17	1,349
B. Support Role					
Admin and Logistic Assistant	2	1,600	176	23	1,799
GRAND TOTAL					11,672

The total of human resources needed for our production is **RM11,672**. The total number of employees needed is five people for core production and two people as a supporting role. This cost structure is designed to be sustainable on our project revenues. As the sales grow, our priority will be to add more production staff to increase output, thereby to build more dedicated and scalable core team.

FINANCIAL PLAN

8.0 FINANCIAL PLAN

The most important components of Aureline beauty soap's business strategy is the financial plan with clear presenting of a budget. This will provide Aureline Natural Soap with a clear image of the amount of money, when it will be received, where the money is going, how much of it is available, and what is expected financial status of Aureline Natural Soap. Additionally, a strong financial strategy may convince investors by providing an assessment of the company's performance. It also describes how Aureline natural Soap can meet these financial commitments and keep the business sustainable.

8.1 START-UP COST

The start-up costs needed by a business to plan, register, organize, and begin operations ahead of earning revenue are known as startup costs. These expenses, which include things like legal fees, licenses and permits, equipment and inventory, marketing and advertising, and other essential pre-operational costs, are crucial for getting the business ready to launch. Entrepreneurs can establish the amount of capital required to launch a business and evaluate its financial sustainability by accurately evaluating beginning costs.

PROJECT IMPLEMENTATION COST & SOURCES OF FINANCE					
Project Implementation Cost		Sources of Finance			
Requirements	Cost (RM)	Loan	Hire-Purchase	Own Contribution	
				Cash (Founder's Equity)	Existing Fixed Assets
Fixed Assets					
Land & Building		0			
Office Furniture & Worktables	2000	0		2,000	
		0			
Labels Printer & Packaging Tools	1800	0		1,800	
Vehicles	3800			3,800	
Signboard	1000	0		1,000	
Banner	500	0		500	
Machinery and Equipment	17150	0		17,150	
		0			
		0			
		0			
Working Capital (3 months)					
Administrative	6000			6,000	
Marketing	3800			3,800	
Operations	19500			19,500	
Raw Materials & Supply Inventory	8963			8,963	
Pre-Operations & Other Expenditure					
Signboard License	1500			1,500	
External Resources	11700			11,700	
Other Expenses	2500			2,500	
Contingency Reserve (5%)	3800			3,800	
TOTAL	RM 84,013.00	0	0	RM 84,013.00	0

The business's own contributions cover the entire RM84,013 project implementation cost for Natural Skin Aureline Soap. In the early stages of business operations, this financing approach reduces financial risk and guarantees enough capital to fund working capital, fixed assets, and pre-operational needs.

8.2 START-UP CAPITAL & FINANCING

ESTIMATED START-UP COST	RM84,013.00
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FINANCING	
Equity: Share & Venture Capital	RM150,000.00
Loan	RM 0
<i>Annual Interest Rate</i>	0
<i>Loan Duration</i>	0

8.3 CASH FLOW STATEMENT

Cash Flow Statement				
	Pre-Operations (RM)	2025 (RM)	2026 (RM)	2027 (RM)
CASH INFLOW				
Capital (Owner's Investment)	150,000	-	-	-
Loan	-	-	-	-
Cash Sales	-	397,440	457,056	548,467
Collection of Accounts Receivable	-	-	-	-
Total Cash Inflow	150,000	397,440	457,056	548,467
Cash Outflow				
Administrative Expenditure				
Salaries	-	92,400	95,000	98,000
Utilities	-	6,000	6,000	6,000
Internet, Telephone & Fax	-	10,800	10,800	10,800
Rent	-	18,000	18,000	18,000
Marketing Expenditure				
Promotion Costs	-	3,800	5,000	7,000
Operations Expenditure				
Cash Purchase (Raw Materials)	-	133,650	160,380	187,110
Carriage Inward & Duty	-	-	-	-
Factory Overhead	-	4,000	4,500	5,000
Petty Expenses	-	4,200	4,200	4,200
Other Expenditure (Pre-Operation)	2,150	-	-	-
Insurance & Road Tax	1,370	-	1,370	1,370
Other Pre-Operations Expenses	3,284	-	-	-
Fixed Assets				
Purchase of Equipment	17,150	-	-	-
Total Cash Outflow	23,954	272,850	305,250	337,480
Net Cash Flow	126,046	124,590	151,806	210,987
Beginning Cash Balance	-	126,046	250,636	402,442
Ending Cash Balance		250,636	402,442	613,429

8.4 INCOME STATEMENT

8.4.1 Cost Statement

Production Cost Statement			
	2025	2026	2027
Raw Materials			
Opening cost	-	-	0
Current Year Purchases	133,650	160,380	187,110
Ending Stock	-	-	-
Raw Materials Used	133,650	160,380	187,110
Carriage Inward	-	-	-
Direct Labour (Salaries, EPF & SOCSO)	92,400	95,000	98,000
Factory Overhead			
Depreciation of Fixed Assets (Operations)	3,430	3,430	3,430
Utilities & Factory Expenses	4,000	4,500	5,000
Total Factory Overhead	7,430	7,930	8,430
Total Production Cost	233,480	263,310	293,540

Annual Production Cost

Year	Estimated Units	Cost per Unit (RM)	Total Cost (RM)
2025	15,000	8.91	133,650
2026	18,000	8.91	160,380
2027	21,000	8.91	187,110

Income Statement

Natural Skin Aureline Soap

For the Years Ending [Dec 31, 2025, 2026 and 2027]

Revenue	2025	2026	2027
Sales revenue	397,440	457,567	548,467
Production Cost	233,480	263,310	293,540
Other revenue	-	-	-
Total Revenues	630,920	720,877	842,007
Gross Profit	489,920	558,677	647,507
Expenses			
Cost of goods sold	141,000	162,200	194,500
Marketing & Promotion	3,800	5,000	7,000
Overhead Expenses	78,000	80,000	82,000
Salaries and wages	92,400	95,000	98,000
Administrative & Other Expenses	4,000	7,000	13,000
Total Expenses	178,200	187,000	200,000
Net Income Before Taxes	452,720	533,877	642,007
Income tax expense (5%)	-	-	37,053.85
Income from Continuing Operations	452,720	533,877	604,953.15
Net Income	311,720	371,677	447,507

8.5 Balance Sheet

Balance Sheet			
As at 31 December 2025-2027			
	2025 (RM)	2026 (RM)	2027 (RM)
Assets (Non-Current)			
Machinery & Equipment	17,150	13,720	10,290
Total Non-Current Assets	17,150	13,720	10,290
Current Assets			
Inventory	12,000	18,000	22,850
Account Receivable	-	-	-
Cash Balance	250,636	402,442	613,429
Total Current Assets	262,636	420,442	636,279
EQUITY & LIABILITIES			
Owner's Equity			
Capital	150,000	150,000	150,000
Accumulated Profit	311,720	371,677	447,507
Total Owner's Equity	461,720	521,677	597,507
Current Liabilities			
Account Payable	-	-	-
Total Current Liabilities	-	-	-
Long Term Liabilities			
Loan Balance	-	-	-
Hire Purchase Balance	-	-	-
Total Long-Term Liabilities	-	-	-
TOTAL EQUITY & LIABILITIES	461,720	521,677	597,507

9.0 Project Milestone

A project milestone is an important event that represents the end of a significant task or phase of Aureline natural beauty soap business.

Activities	Deadlines
Business registration & incorporation	15 December 2024
Purchased of raw materials & other equipment	20 January 2025
Arrangement setup of production workspace	28 February 2025
Quality control & product testing	30 March 2025
Packaging & branding finalization	18 April 2025
Preparation of marketing & launching promotion	30 April 2025
Beginning of full-scale production	31 May 2025
Recipient orders of first customer	02 June 2025
First sales delivery	13 June 2025

10.0 CONCLUSION


In conclusion, Natural Skin In the personal care sector, Aureline Soap is a well-thought-out commercial venture with significant growth potential. To satisfy the growing need for secure and better skincare goods, the business specializes on creating natural and skin-friendly soap products. Aureline Soap is positioned to compete in the market thanks to a thorough understanding of consumer needs and strong branding.

The business plan guarantees that all activities are carried out in an orderly and timely manner by outlining a planned operational strategy backed by reasonable project milestones. The company can maintain constant product quality and effective production processes thanks to effective management and operational planning.


The financial strategy also shows that the business is sustainable and profitable. Aureline Soap works with less financial risk because it is entirely financed by the owner's cash and does not rely on outside loans. Over the course of the three-year projection period, the anticipated income statement, cash flow statement, and balance sheet show steady growth, positive cash flow, and the capacity to sustain continuous operations.

All things considered, Natural Skin Aureline Soap has a strong basis for sustainability over time. The business is anticipated to achieve stable growth and build a significant presence in the natural skincare sector with consistent improvements in product quality, successful marketing techniques, and careful financial planning.

Business Certification



SURUHJAJAYA SYARIKAT MALAYSIA
COMPANIES COMMISSION OF MALAYSIA
(Ageni di bawah KPDNHEK)



FORM D (RULE 13)

**CERTIFICATE OF REGISTRATION
THE REGISTRATION OF BUSINESSES ACT 1956
(ACT 197)**


This is to certify that the Business carried on under the name

**Natural Skin Aureline Soap
REGISTRATION NO.: XXXXXXXX**

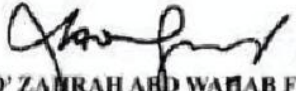
has this day been registered until **28th November 2020** in accordance with the provisions of the Registration of Businesses Act 1956, with its principle place of business at **29, Jalan Balapan 13/32, Seksyen 13, 40100 Shah Alam, Selangor.**

Number of branches : ONE (1)

Dated at UTC PUDU SENTRAL this **28th November 2019**



180028175337588
Scan to verify


DATO' ZAHRAH ABD WAHAB FENNER
Registrar of Businesses
Peninsular of Malaysia