

ABSTRACT

The premium fashion industry in Indonesia has shown significant growth, encouraging local brands like SALASA to develop business strategies that are not only creative and exclusive but also financially measurable. The performance gap between the first and second product batches revealed the lack of structured production and financial planning. This research aims to evaluate the feasibility of SALASA's business strategy through a financial projection approach based on internal operational data.

This study aims to analyze the financial performance of SALASA's early batches, develop medium-term financial statement projections, and assess the feasibility of its strategy using indicators such as Net Present Value (NPV), Internal Rate of Return (IRR), Payback Period (PBP), and Rate of Return (ROR). The research is expected to provide strategic input for SALASA's management to determine a more efficient and sustainable direction for business growth.

The literature review covers theories of financial analysis, financial projection, and strategic feasibility evaluation, including their relevance to business planning. These concepts form the analytical framework to assess the effectiveness and feasibility of SALASA's batch production strategy in a competitive digital fashion industry.

This research applies a descriptive qualitative approach with a case study method. Data were obtained through internal documentation, including sales reports, cost structures, and cash flow statements, which were then analyzed descriptively. The financial projection includes pro forma income statements, balance sheets, and cash flow statements for the 2025–2027 period, evaluated using four key indicators of financial strategy feasibility.

The findings indicate that SALASA's business strategy is financially feasible. A positive NPV, an IRR that exceeds the discount rate, and a short Payback Period demonstrate that the limited batch production strategy has the potential to deliver healthy financial growth. The projections serve as a decision-making tool to support strategic planning and strengthen the foundation for business sustainability.

Keywords: *Financial Projection, Business Strategy, Net Present Value, Fashion Industry, Financial Analysis*