CANDELA MAKING SCENTS

A Feasibility Study
Presented to the Faculty
of the College of Business Administration
Lyceum of the Philippines University – Cavite Campus

In Partial Fulfillment of the Requirements for the degree

Bachelor of Science in Business Administration

- Major in Management Accounting

By:

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APPROVAL SHEET

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We hereby declared that the feasibility study entitled:

CANDELA MAKING SCENTS

is our own work and that, to the best of my/our knowledge and belief, it contains no material previously published or written by another person nor material to which to a substantial extent has been accepted for award of any other degree or diploma of a university or other institute of higher learning, except where due acknowledgement is made in the text.

We also declare that the intellectual content of this feasibility is the product of our

work, even though we may have received assistance from others on style, presentation and language expression.

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CANDELA MAKING SCENTS

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EXECUTIVE SUMMARY

This study details the launch of the business, Candela Making Scents as a manufacturing business that aim to initially distribute candle products throughout the province of Cavite. As a manufacturer, the management purchase raw materials product directly to the supplier in the Philippines at low price. The management manufactured the materials and turn-out to the main product and sell, resell and deliver those products to the retail stores in the province of Cavite in the Philippines. The product is shipped directly to the retail buyer and the management function and maintain the direct supplier of the products and does not tolerate any middleman between the buyer and supplier.

The management produce and export scented candles because of the industry's size and the opportunity the marketplace offers. According to a recent report published by Fast.MR, titled, Vietnam & Philippines Candle Market 2018: Market Size, Market Volume, Trends, Opportunity, forecast 2018-2024, Philippine's candle market is expected to mark a valuation of USD 35.4 Million by 2024 by growing at a CAGR of 1.9% throughout the forecast period i.e., 2019-2024.

Consumers have become more price-conscious as the economy continues to challenge the retail marketplace in the Philippines. With less discretionary income, consumers are unwilling to pay high-end prices to decorate their homes. Products that we include in our catalog are selected for their moderate prices and their appeal to trend-minded consumers.

We target our sales at store buyers for retails scented candles the primarily sell house decorations and furniture, gift ideas, collectible, and other consumer products for home. We believe that cultivating a strong network of manufacturers and buyers is critical to our success.

As a start-up, we estimate the company requires [capital amount] to launch the company and operate until we receive positive cash flow during the first year. Of the

[capital amount] in start-up funds, [first expenses amount] is targeted for initial expenses. The remaining [amount] is needed to pay for initial manufacturing orders and for general operating expenses. To generate the required start-up capital, the company's four founders are each contributing [amount].

We're forecasting [amount] in sales revenue for our first year. Cost of goods is projected at [percent], giving the management a margin of [percent]. We're forecasting of sales revenue to increase by [percent] in our second to fifth year as we develop our manufacturing and retail buyer network. Because of this assumption, forecasting sales revenue increase in the second year to [amount], [amount] in third year and exceed in [amount in fifth year.

We anticipate spending [amount] on operations during our first year, increasing to [amount] in the second year and [amount] in the fifth year. Our expenses increase along with our growth rate, primarily from increased payroll and marketing cost.

Out forecast projects a network of [amount] in the first year, increasing to [amount] in the second year and [amount] in the fifth year.

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CHAPTER 1

LEGAL AND TAXATION ASPECT

The success of any business begins with its legal procedures. All businesses to be set up and operate are needed to go through legal processes by submitting the requirements to fully legalize its operation. Entrepreneur needs to ensure the legality to operate any business, and at the same time, protect the business by acting against any threats to its welfare.

Legal are requiring different documents to be submitted at the respective government branches for the individuals or entity have a legal permission to operate. Taxation is a process whereby charges are imposed on individuals or an entity by the legislative branch of the federal government. The entity has an intention to raise funds for the general purposes of the state government. In this aspect, Candela Making Scents/Project Decor will be able to present its legal and taxation aspects.

1.1 Legal Aspect

1.1.1 SEC Registration

- 1. Verification and reservation of the proposed corporation name.
 - a. If proposed name is allowed by the system, the reservation and confirmation notice is printed and given to the applicant.
- 2. Payment of Reservation Fee
 - a. After payment, Requirements that mentioned below are need to be submitted, together with the name verification slip:
 - Articles of Incorporation and By-Laws
 - Registration Data Sheet
 - Joint Affidavit of Incorporators
 - Certificate of Bank Deposit/Treasurer's Affidavit
- **3.** If requirements were submitted completely, the registrant may proceed to the payment of filing fee and file application.

- **4.** After receipt of the application, CPRD staff generates the Certificate of Recording of the Articles of Partnership bearing applicant's SEC registration no. and Unified Registration Report (URR)
- **5.** Presentation of Official Receipt to Releasing Unit. The Asst. Director reviews the application and forwards it for approval of the CRMD Director.

1.1.2 Barangay Clearance

- **1.** Fill out the application form
 - Go to the designated Barangay Hall.
- Go to the permit department and ask for the application form for business permit and fill it out.
- Submit the accomplished application form together with the other requirements.
- **2.** Assessment- Wait for the assessment. Normally, it takes 15 to 30 minutes.
- **3.** Payment
 - Get the assessed application.
 - Pay the corresponding amount at the cashier.
- **4.** Receiving- Submit the paid application.
- **5.** Release- After receiving the paid application, wait for the release. Some barangays release the certificate on the same day of application, while others schedule it on the following day after the payment was made.

1.1.3 Locational Clearance

- **1.** Fill out the application form
 - Fill up Locational Clearance Application Form and have it notarized
- 2. Assessment
 - Receive and review the completeness of requirements

- Wait for the assessment. Normally, it takes 15 to 30 minutes.
- Get Order of Payment

3. Payment

- Get the assessed application.
- Pay the corresponding amount at the cashier.
- Get the Official Receipt.

4. Assessment

- Go back to the City Planning Office-Zoning and Evaluation Division
- Submit the paid application.
- Checking of Official Receipt and Re-evaluation of documents.
- Schedule an appointment for Site Inspection.
- **5.** Release- Claim the Zoning and Locational Clearance within five (5) days

1.1.4 Occupancy Permit

- 1. Schedule occupancy inspection with the City Engineer's Office.
- Bring issued building permits, latest picture of the newly completed building / structure to be inspected and sketch indicating location of the newly completed building / structure to be inspected, if necessary).
 - **2.** Submit duly accomplished forms, as-built plan (if required) and all required documents to the said office for initial evaluation of basic requirements.
 - **3.** After verification and compliance of the basic requirements, have documents stamped "Received" by the said office for final and detailed technical evaluation and issuance of order of payment / billing statement
 - **4.** After three (3) working days, secure the order of payments / billing statement together with the returned documents and as-built plans (if required) if there

are corrections to be made or complied after the final and detailed technical evaluation.

- 5. Return corrected or complied documents and as-built plans (if required) together with the Official Receipt (O.R.) to the said office for issuance of permit
- **6.** Receive issued documents and as-built plan (if required) by the owner / applicant

Basic Requirements:

- 1. Seven (7) copies of Certificate of Occupancy with duly accomplished application of certificate of completion forms (building, plumbing/sanitary (if applicable), electrical (if applicable) and mechanical (if applicable) signed and sealed by duly registered Civil Engineer or Architect, Master Plumber, Professional Electrical Engineer and Professional Mechanical Engineer on their corresponding discipline, in charge of construction.
- **2.** Photocopy of the following issued documents:
 - 1. Set of plans
 - 2. Building, Electrical, Plumbing/Sanitary and Mechanical permits
- **3.** Pictures of the building/structure showing all sides.

1.1.5 Sanitary Permit

Part of securing a business permit is the application of Health and Sanitary Permit. To acquire such permit, follow the procedure below:

1. Go to Barangay Hall to secure a barangay clearance- The usual requirement in securing a barangay clearance is the SEC Registration, pictures of

establishment, the lease of contract and duly filled out form.

- **2.** Proceed to the City or Municipal Hall- Directly go to the Business Permit and Licensing Office and fill out an application form.
- **3.** Asses the building- The Engineering Department will then assess the building. The Department will also ask for the building and occupancy permit.
- **4.** Proceed to the Electrical Department- This Department will ask for the mechanical and electrical permit.
- **5.** Assessment of Fees- The Business Permit and Licensing Office will issue order of payment. Afterwards, procure the Community Tax Certificate. Then go to the Treasury Department to pay the fees.
- **6.** Secure Health and Sanitary Permit- Proceed to the Health and Sanitary Office to secure the Health and Sanitary Permit. Some of the licensing procedure will require drug test and X-ray for all the employees and attend seminar.
- **7.** Environmental Permit- Secure an Environmental Permit from the City Environment and Natural Resources Office.
- **8.** Fire Permit- All establishments are required to have fire extinguishers. The number of fire extinguishers to be provided all depends on the floor area of the business establishment. Likewise, the Bureau of Fire Protection will issue their Fire Safety Inspection Certificate.

1.1.6 Mayor's Business Permit

- 1. Application and submission of requirements
 - **a.** Barangay Clearance
 - **b.** Sanitary Permit
 - c. BFP Certificate
 - **d.** Certificate of SEC Registration
 - e. Authorization Letter of owner with ID
 - **f.** Two Valid forms of Identification
 - **g.** Lease Contract / Tax Declaration

- **h.** SSS (Certification / Clearance)
- i. CTC (Community Tax Certificate-CEDULA)
- 2. Assessment of business tax and regulatory fees
- 3. Payment of license and regulatory fees
- 4. Release of Mayor's Business Permit

1.1.7 BIR Registration

- 1. Accomplish BIR Form 1903- Application for Registration
- **2.** In conjunction with BIR Form 1903, submit previously completed requirements:
 - a. Copy of Certificate of Registration from SEC
 - **b.** Copy of company's Barangay Clearance
 - **c.** Copy of Mayor's Business Permit or duly received Application for Mayor's Business Permit, if the former is still in process with the LGU
- **3.** Pay for company's Registration Form (BIR Form 0605) and Documentary Stamp Tax (BIR Form 2000)
- **4.** Documentary Requirement to new Registration of Book of Accounts
 - a. New sets of books of accounts
- 5. Attend the taxpayer's initial briefing to be conducted by the RDO concerned for new registrants in order to apprise them of their rights and duties/responsibilities.
- **6.** Deadlines

Partnerships, Associations, Cooperatives, Government Agencies and Instrumentalities (GAIs) shall accomplish and file the application before or upon filing of any applicable tax return, statement or declaration as required by the Code, as amended.

1.1.8 DOLE Registration

1. Get registration Form from the Action Officer or download from www.bwc.dole.gov.ph or DOLE Regional Office website and fill-out the

form.

- **2.** Submit to Action Officer the filled-out form with the complete documentary requirements.
 - **a.** Check the completeness of the form and documentary requirements
 - **b.** If documentary requirements are complete and in-order, get the issued claim stub indicating the date of release of certificate.

Sign the certificate of appearance.

If not in order or if there is misinterpretation, endorsement letter to be sent to Legal Service for appropriate action.

Sign the approved registration

c. Present the claim stub to the Action Officer on the scheduled date and claim Registration of Establishment under Rule 1020.

If the claimant is other than the one who filed the application submit the following:

- i. Authorized Letter
- ii. Photocopy of valid Identification (Filer/Applicant)
- iii. Photocopy of Valid Identification (Representative)

1.1.9 Register as an Employer

1. SSS Registration

Companies hire employees to run their business. Employers should also register their businesses and employees with the SSS. An employer who does not report employees, temporary or provisional employees is violating the Social Security (SS) Law. Registering employees ensures that, as an employer, they are lawfully in remitting employer's contribution to the agency for the benefits of their employees. SS benefits includes disability benefits, retirement, funeral benefit, sickness allowance, loans and other benefits.

2. Phil Health Registration

As required by the new National Health Insurance Act (RA 7875 / RA 9241), all employers are required to register their employees with Phil Health

and remit to the agency their share of contribution. Aside from being mandatory, this is also to ensure that employees are adequately covered by health insurance that will aid them in hospitalization costs and other health care needs.

• Pag-ibig Fund/Home Development Mutual Fund Registration

By virtue of RA 7742, SSS members earning at least 4,000 Philippine Pesos a month must be registered with HDMF (the agency that administers the Pag-Ibig Fund). Like SSS and Phil Health, employers must also register their business and remit their employers' share of contribution for employees to the agency. HDMF works towards providing Fund members with adequate housing through an effective saving scheme.

1.2 Taxation Aspect

1.2.1 Minimum Corporate Income Tax

Minimum Corporate Income Tax (MCIT) of 2 percent is imposed on the gross income of both domestic and resident foreign corporations, on an annual basis. It is imposed from the beginning of the fourth taxable year immediately following the commencement of the business operations of the corporation. It is imposed whenever such corporation has zero or negative taxable income or whenever the amount of the MCIT is greater than the regular corporate income tax due from such corporation. MCIT is equivalent to two percent (2%) of the gross income derived from sources within the Philippines is also imposed on resident foreign corporations. Furthermore, under the tax scheme, any excess of the MCIT over the regular corporate income tax is carried forward on an annual basis and can be credited against the regular income tax for three years.

The Secretary of Finance, upon recommendation of the Bureau of Internal Revenue Commissioner, may suspend the imposition of MCIT upon submission of proof that the corporation sustained substantial losses on account of a prolonged labor dispute, "force majeure", or legitimate business reverses.

1.2.2 Withholding Tax

Withholding tax is the amount of government requirement that an employer withholds from employees' wages and then directly pay it to the government. The withheld amount is credited to the employees' income.

1.2.2.1 Withholding Tax on Compensation

Withholding tax on compensation is the tax withheld from income payments to individual arising from an employer or a withholding agent. According to Section 79 of the Internal Revenue Code (Republic Act No. 8428), as further amended by RA 9504, "except in the case of a minimum wage earner as defined in Sec. 22 (HH) of this code, every employer making payment of wages shall deduct and withhold upon such wages a tax determined in accordance with the rules and regulations to be prescribed by the Secretary of Finance, upon the recommendation of the Commissioner." This means that employees and workers who earn minimum wages are exempted to withholding tax. Individuals that do not exceed the statutory minimum wage or Five Thousand Pesos (Php 5,000.00) per month, whichever is higher.

1.2.3 Documentary Stamp Tax

Documentary Stamp Tax is a tax on documents, instruments, loan agreements and papers evidencing the acceptance, assignment, sale or transfer of an obligation, right or property incident thereto.

Documentary Requirements

- Photocopy of the document to which the documentary stamp shall be affixed
- Proof of exemption under special laws, if applicable;
- Proof of payment of documentary stamp tax paid upon the original issue of the stock, if applicable.

1.2.4 Regular/Normal Tax

Regular/Normal Tax As stated in Republic Act no. 9337, Section 27 of the first section of the National Revenue Code of 1997, as amended, is hereby further amended to read as "Except as otherwise provided in this Code, an income tax of thirty percent (30%) is hereby imposed upon the taxable income derived during each taxable year from all sources with and without the Philippines by every corporation, as defined in Section 22(B) of this Code and taxable under this Title as a corporation, organized in, or existing under the laws of the Philippines: Provided, That effective January 1, 2009, the rate of income tax shall be thirty percent (30%).

1.2.5 Community Tax Certificate

Community Tax Certificate (CTC) or Cedula is issued to a person or corporation upon payment of the Community Tax. A community tax is paid in place of residence of the individual or in the place where the principal office of the juridical entity is located. Go to the local barangay (residing place), or the municipal or city hall (City Treasurer's Office) to apply for a CTC.

Required Information

- Full Name
- Date of Birth
- Sex, Civil Status, Weight and Height
- Address

Need for the Document

The Community Tax Certificate (CTC) popularly known as residence certificate, is usually used for documentation purposes. They will normally ask to present a CTC when conducting transactions in various offices and agencies of the government. For instance, present a cedula as a supporting document when applying for a barangay clearance or a passport.

1.2.6 Value Added Tax

Value-Added Tax is a form of sales tax. It is a tax on consumption levied on the sale, barter, exchange or lease of goods or properties and services in the Philippines and on importation of goods into the Philippines. It is an indirect tax, which may be shifted or passed on to the buyer, transferee or lessee of goods, properties or services.

CHAPTER II

MANAGEMENT ASPECT

The success of any business depends heavily on the effectiveness of its management. Good managers need to make the right decisions and ensure the business is able to grab any opportunities open to it, and at the same time, protect the business by acting against any threats to its welfare.

Management refers to a set of functions designed to get things done through and with people through efficiency in resource utilization to effectively attain predetermined goals. In this aspect, Candela Making Scents will be able to present its effective and efficient management structure designed to attain its goals.

2.1 Business Profile

Candela Making Scents is a local business in the Philippines that came from one type of wax named soy and it will start in the beginning of the year 2022. This business is not just offering a manufactured product, but they also offer customized products where customers can customize their own desired scent, color, style and shape. Here, they can appreciate things more.

2.1.1 Business Name

The name "Candela Making Scents" comes from the idea of a business to be built in the center of Tagaytay Cavite. Since the main and only product of the business is candle, the name Candela or Candle appears when the vowel a is removed and e is placed at the end. While "Making Scents" came from the idea of customizing their own product. The scents came from herbs or flavor's that the business will offer. Therefore, the name Candela Making Scents is not just a name but there is a message to be conveyed to their customers. That is, "having something more than what money can buy". A special gift from a special person. It is made and bought from the heart.

2.1.2 Business Tagline

"A Candle A Day Helps You Work, Rest and Play. A Unique and Fun Way to Light Up Your Mood."

This tagline is not just a promise to our possible customer, but it represents our entire business. A catchy and timeless tagline that people across the place will remember the business and the products. The tagline itself tells what the business does, what the products can and why the customer needs it. It is really important that the business tagline can stand and represent alone the entire business.

2.1.3 Business Logo



Figure 2.1: Business Logo

The logo of this company is inspired from the business name Candela Making Scents. The color, shape, text and image show very minimalist ideas. It has the small light of a candle burning that symbolizes a successful business operation. At the bottom of it is the name of the business that can be read clearly, it symbolizes the order and transparency of the business to its customer, staff and board members. Its color, which mixes with shades of pink and gray, symbolizes young people who love to keep up with fashion trend, travels and unique ideas for gifts.

2.2 Types of Business Organization

Candela Making Scent formed under a corporation type of business. Corporation

is a form of business entity owned by at least five (5) persons with a maximum of fifteen (15) person. These owners who establish the corporation is called, The Incorporators. The Investors came from the public that are invested in Candela Making Scent will be called the Corporators, but they will not be mentioned to the Articles of Corporation as an Incorporator.

Reason for choosing Candela as Corporation Business

- Corporation has broader base for initial investment through investors, thus easier access to raise capital
- Personal Liability protection to creditors
- Has more formal management structure over other business organization.

2.3 The Incorporators

Candela Making Scent will start in the year 2022 where the owners offer a business that will venture aesthetically and in relaxing way that will also be good for the public.

The focus of the business is to give people new ways to increase inner peace, gave something memorable to their love ones. The business aim to be recognized by people through word of mouth and will be based on their experience with the product.

LIST OF INCORPORATORS AND THEIR CONTRIBUTIONS		
NAME	CONTRIBUTIONS	
Cordero, Jaine Ariane Eisor V.	Php. 3,500,000.00	
De Guzman, Kirstel Nicole P.	Php. 3,500,000.00	
De Asis, Aaliyah Erin	Php. 3,500,000.00	
Lopez, Daniela R.	Php. 3,500,000.00	
TOTAL	Php. 14,000,000.00	

Table 2.1: The Incorporators- List of Incorporators and their Contributions

2.4 Management Style

Supervising people will be one of the concerns of the business. Treating the employee will be one of the factors to keep the business intact. Candela Making Scents is more on manufacturing type of business. The Management Style of the business will be both Democratic Style of Working and Management by Walking Around Style of Working (MBWA).

Democratic Management Style will be a technique where decision will be aligned and transparent to its employee. This style is mainly focus on giving transparency to the business and its employees. Taking ideas and insights from another employee are very helpful because it may generate new ideas that will enhance the business or its particular products. Employees will be given a voice to speak on what comes on their mind.

Management by Walking Around Style of Working (MBWA). This style of working makes sure that all problem can solve and face hand to hand. The management are ensuring good and healthy communications, it is the best way to understand both positions to have a better solution and decision. The best and easy way to describe its thought was, "You cannot fully understand that things, if you do not understand and experience it." By having this combination of Management Style, those higher positions will know how they designed and run the workplace. Decision must always be transparent for the safety of the employees and for the quality of the product. MBWA can be a way to guide or mentor those employees in their responsibilities at work.

2.5 Mission Statement

Candela Making Scent business aims the following:

- To become one of the best quality distributors of Scented Candles in line with different varieties.
- To be a symbol of relief and be a sustainable product that help customer to relax and be stress-free.

2.6 Vision Statement

- In the short term, Candela Makin Scent aims to be recognized as a Candle Brand through word-of-mouth experiences. The business will become one of the souvenirs places for tourist.
- In the long term, Candela Making Scents has a vision that includes having at least three (3) branches in five (5) years. The business will become one of the main candle distributors in the province.

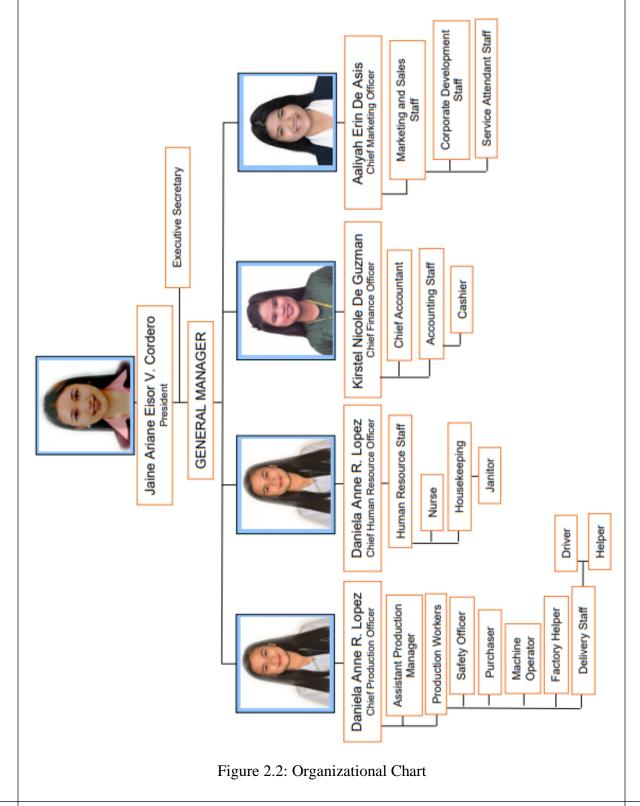
2.7 Our Values

- To endeavor efforts to make our product be the benchmark for each customer to gain competitive advantages in the business market.
- To guarantee a long-term presence in the marketplace by building up a customeroriented technique concerning customer satisfaction and customer retention.
- To exceed expectations of the customers regarding our products to maintain loyalty.

2.8 Objectives of the Company

- Implement effective advertising campaigns to our targeted market via the use of flyers, local advertisements, word-of-mouth, and social media marketing.
- Develop an online mark by creating and managing a website and business page and placing the necessary information about the company to attract customers and cater to their needs.
- Expand our main branch for a maximum of three years.
- Establish at least (three or five) new branches of our business locally in a maximum of five years.

2.9 Organizational Chart



2.10 Job Description and Qualifications

The following are the responsibilities and requirement of each member of the company.

President

Job Description:

- Able to lead the business with intelligence and excellence.
- Works with the other chief officers and provides strong leadership for the company.
- Establishing short- and long-term goals, plans and strategies of the company and ensuring that the company complies with them will be one of the top responsibilities.

Job Specifications:

- Master's degree in Bachelor of Science in Business Administration.
- Has 8-10 years of industry experience gained from pure hard work ascending to the corporate ladder through various jobs or positions.
- Sound financial and operational knowledge of industries.
- Excellent leadership, communication and interpersonal skills.
- Strong decision-making, analytical and problem-solving skills.
- Innovative and entrepreneurial mindset.
- Motivational abilities to find and retain talented employees.

Executive Secretary

Job Description:

- Supports the officers in management and administrative aspects.
- Highly skilled professionals who manage schedules and provides effective and efficient administrative support.

Job Specifications:

- Degree in Bachelor of Science in Business Administration.
- At least 2 years' experience in executive support role.
- Strong knowledge of data bases and tracking systems.
- Proficient in Microsoft office and business communication software.
- Ability to work under pressure and meet deadlines.

General Manager

Job Description:

- Oversees key projects, processes and performance reports, data and analysis.
- Formulates and administers firm's policies, directing and coordinating all divisional unit activities.
- Reviews the outcome of operations, value of costs and forecast of acquired data.
- Oversees manufacturing flow of materials and labor productivity.

Job Specifications:

- Male or Female
- Must be 28 years old and above.
- Possesses Master's degree of bachelor's degree in business administration.
- Must have at least 5 years of work experience in similar or related field.
- Sound knowledge of different business functions.
- Highly organized.
- Excellent communication skills.
- Strong leadership qualities.
- Computer literate.
- Good interpersonal skills.
- Meticulous attention to details.

Chief Production Officer

Job Description:

- Male or Female
- Oversees the improvement and development of company products.
- Leads and facilitates the creation of products.
- Their role includes creating product pricing, determining future requirements, and understanding customer experiences.

Job Specifications:

- College degree in computer science, engineering or related field.
- With 3 years' experience as product management or development role.
- Experienced software development or web technologies.
- Proven product development ability.
- Good written and verbal communication.
- Exceptional Leadership skills.

Chief Human Resources Officer

Job Description:

- Responsible in developing and executing human resource strategy in support of the overall business plan and strategic direction of the organization.
- Formulates career development plans.
- Develops HR policies
- Should have an eye for talent and great interpersonal skills.

Job Specifications:

- College Degree in Human Resources, Master's Degree is an advantage.
- With 3 years' work experience as Chief HR officer or HR.
- In-depth knowledge of labor laws and HR functions.
- Strong leadership and interpersonal skills.

- Strong planning and organizational skills.
- Excellent problem-solving and analytical skills.
- PHR or SPHR is a plus.

Chief Financial Officer

Job Description:

- Manages company's finances and is obviously responsible for financial reporting.
- The one to asses' financial risks and opportunities.
- Supervise financial reporting and budgeting team.

- Bachelor's Degree in Accountancy or Management Accounting, Master's Degree is an advantage.
- Experienced senior managerial position.
- Strong Financial and Accounting knowledge in:
 - ✓ Understanding in profit and loss
 - ✓ Balance sheet and cash flow management
 - ✓ General Finance
 - ✓ Budgeting
- Experienced:
 - ✓ Corporate governance

- ✓ Public or Private accounting
- ✓ Budget management; and
- ✓ Cash flows

Chief Marketing Officer

Job Description:

- Responsible for the development and execution of marketing and advertising campaigns.
- In-charge of planning, implementing, and overseeing all marketing and advertising campaigns.
- Growing and developing the in-house marketing team.
- Accountable for increasing sales through advertising.
- Some of the duties may include market research, pricing, product marketing, marketing communications, advertising and public relations.

- Bachelor's or Master's degree in business, marketing, communications, or related field.
- With 3 years' proven experience in a marketing manager.
- Experience with digital and print marketing, content marketing, and social media marketing.
- Creative and entrepreneurial spirit.
- Exceptional knowledge of marketing techniques and platforms.

• Excellent leadership, communication, and decision-making skills.

Assistant Product Manager

Job Description:

- Supports the product manager in improving an existing product's marketing campaigns.
- Monitors tasks involved in marketing, sales and production.
- Supporting the product manager in decision making, and ensuring that the quality and strengths of the product are not compromised.
- Develop strategies to promote a product.

- Bachelor's degree in computer science, business management, marketing or related field.
- 2 years' experience in a similar role sets an advantage.
- Experience in gathering and interpreting qualitative product data and customer's feedback.
- Ability to analyze industry trends and competitor behavior.
- Exceptional ability to identify improved product features and contribute to marketing strategies.
- Proficiency in compiling project status, risk management, and marketing reports.
- Competency in training internal departments on new product features.

• Excellent communication skills.

Safety Officer

Job Description:

- Provide safety management, advice, monitoring, and reporting in the workplace.
- Assessing risk and possible safety hazards of all aspects of operations.
- Engage staff in programs that ensure safe practice in the workplace.
- Inspect work premises and machines installation.
- Oversee installations, maintenance, disposal of substances.
- Stop any unsafe acts or processes that seem dangerous or unhealthy.

Job Qualifications:

- Proven experience as safety officer.
- OSH practitioner.
- Registration as a Health and Safety Officer.
- Strong communication skills.
- With 3 years' experience in this position.
- Proficient in all Microsoft Applications.

Purchaser

- Comparing and evaluating offers from suppliers.
- Track orders and ensure timely delivery.
- Review quality of purchased products.
- Enter order details (e.g., vendors, quantities, prices) into internal databases.
- Maintain updated records of purchased products, delivery information and invoices.
- Prepare reports on purchases, including cost analyses.
- Monitor stock levels and place orders as needed.

Job Qualifications:

- BSc in business administration or similar.
- Proven work experience as a Purchasing Officer.
- Retail experience or similar.
- Solid analytical skills, with the ability to create financial reports and conduct cost analyses.
- Negotiation and networking skills.
- At least 1 year work experience.

Machine Operator

- Assist in the installation, maintenance, and repair of machinery.
- Operate tools in order to aid in the manufacturing process.

- Perform periodic checks on equipment and solve problems as detected.
- Work with others in order to ensure that equipment is in proper working order.
- Observe and follow company safety rules and regulations.

Job Qualifications:

- Senior high school graduate or vocational course graduate.
- 2 years' experience as machine mechanic or a similar role.
- Knowledge and ability to operate hand and power tools.
- Mechanical aptitude and ability.
- Strong computer skills.
- Physical dexterity.
- Good troubleshooting skills.
- Knowledge of health and safety regulations.

Factory Helper

- Produce and assemble products in factories.
- Operate and maintain machines, ensures that production standards are met.
- Monitor the production process.
- Finalizing products and made it available for shipping.

Job Specifications:

- Senior high school graduate with TESDA Helper NC II Certificate.
- 6 months experienced is required.
- An experience working in factory sets an advantage.
- Experience operating manufacturing machinery.
- Ability to follow directions accurately.
- Attention to detail and organization skills.
- Able to work as part of a team.
- Good communication skills.
- Physical dexterity.

Company Driver

- Safely transporting company staff as well as various products and materials to and from specified locations in a timely manner.
- Assisting with the loading and offloading of staff luggage, products, and materials.
- Adjusting travel routes to avoid traffic congestion or road construction.
- Ensuring that the company vehicle is always parked in areas that permit parking in order to avoid towing.
- Keeping the company vehicle clean and properly maintained by performing

regular washing, cleaning and vehicle maintenance.

- Providing accurate time records of the company vehicle's coming and goings.
- Reporting any accidents, injuries, and vehicle damage to management.

Job Specifications:

- Senior high school graduate or equivalent.
- Professional Driver's License Identification
- Proven experience as company driver
- Clean driving record.
- Sound knowledge of road safety regulations.
- Working knowledge of local roads and routes.
- The ability to utilize maps, GPS systems, and car manuals.
- Effective communication skills.
- Punctual and reliable.

Delivery Helper

- Assisting with the loading and offloading of staff luggage, products, and materials.
- Keeping the company vehicle clean and properly maintained by performing regular washing and cleaning.

• Reporting any accidents, injuries, and vehicle damage to management.

Job Specifications:

- Senior high school graduate or equivalent
- Valid driver's license, Professional or Non-professional.
- Clean driving record.
- Sound knowledge of road safety regulations.
- Working knowledge of local roads and routes.
- The ability to utilize maps, GPS systems, and car manuals.
- Effective communication skills.
- Punctual and reliable.

Human Resource Staff

- Plan and coordinate the workforce to best use employees' talents.
- Resolve issues between management and employees.
- Advise managers on policies like equal employment opportunity and sexual harassment.
- Ensuring that a company's procedures comply with employment regulations.
- Oversee recruitment and hiring process.
- Direct disciplinary procedures.

Job Specifications:

- Degree in Bachelor of Science in Human Resources or BS in Psychology.
- 2 years' experience as human resource.
- Excellent communication skills, including the ability to listen and effectively verbalize ideas.
- A solid understanding of the key principles of employment law.
- The ability to remain calm in stressful situations including during disciplinary hearings or staff conflicts.
- Solid ethics and morals and sound judgement.

Company Nurse

Job Description:

- Provide general first aid to employees when required.
- Creates an inventory of medicines and other medical supplies.
- Administer over-the-counter medication to employees.

- Degree in Bachelor of Science in Nursing.
- Postgraduate degree in basic occupational health and safety.
- Working experience as a company or a regular nurse.
- Excellent communication and organizational skills.
- Critical-thinking skills.

• A warm and caring disposition.

Janitor

Job Description:

- Clean the interior of buildings including floors, carpet, rugs, windows and walls.
- Disinfect commonly used items like desks, door handles, office tools and phones.
- Maintain cleaning inventory, placing orders for new products when needed.
- Replace air filters and maintain HVAC systems.
- Empty trash and recycling bins.

Job Specifications:

- Male or female
- Senior high school graduate.
- Knowledge of various cleaning products and when to use them.
- Ability to clean and disinfect various surfaces.
- Good organization skills.
- Knowledge of safety guidelines when working with chemical cleaners.
- Excellent time-management skills.

Chief Accountant Officer

- In-charge of all accounting activities of both financial and management accounting.
- Responsible for preparing financial and performance reports, assisting departments with annual budgets and reviews, internal control and tax studies.
- Identify and report key risks facing the company and design specific plan of action to mitigate such risks.
- Lead regular budgeting exercises to ensure accurate and efficient usage of company's financial resources towards fulfillment of set business goals and objectives.

Job Specifications:

- Degree in Bachelor of Science in Accountancy or BS in Finance.
- With 3 years of work experience.
- Up to date knowledge of current financial and accounting computer applications.
- Consistent, accurate, and thorough with an eye for details.
- Excellent verbal, analytical, organizational and written skills.

Accounting Staff

- Managing financial reports, records, and accounts.
- Maintaining the general ledger.

- Maintain and update accounting records and files.
- Analyze budgets and create expense report.
- Examine tax policies and handle tax payments and returns.
- Meet with clients to discuss confidential accounting issues.
- Conduct month-end and year-end closure.
- Prepare documents for audits.
- Apply new accounting policies and ensure compliance with rules and regulations.

Job Qualifications:

- Bachelor's degree in accounting or finance required.
- With 1 years of accounting work experience.
- Excellent use of Microsoft Office Word and Excel; very good with spreadsheets.
- Excellent communication skills, both written and verbal.
- Strong numeracy and analytical skills.
- Good problem-solving and time management skills.
- Highly organized and detail-oriented.

Cashier

Job Description:

Manage transactions with customers using cash register.

- Scan goods and ensure pricing is accurate.
- Collect payments whether in cash or credit.
- Issue receipts, refunds, change or tickets.
- Resolve customer complaints, guide them and provide relevant information.
- Maintain clean and tidy checkout areas.
- Track transactions on balance sheets and report any discrepancies.
- Bag, box or gift-wrap package.
- Handle merchandise returns and exchanges.

Job Specifications:

- Senior high school graduate.
- Work experience as a Retail Cashier or in a similar role in sales.
- Basic math and computer skills.
- Ability to handle transactions accurately and responsibly.
- Strong customer service skills.
- Highly organized.
- Strictly attentive to detail.
- With pleasing personality.

Marketing and Sales Staff

- Responsible for researching and developing marketing opportunities.
- Oversee day-to-day sales.
- Stay up-to-date on current market trends.
- Plans and implement new sales plans.
- Able to manage both the marketing and the sales employees.
- Perform managerial duties to meet the company's operations goals.

Job Qualifications:

- A bachelor's degree in marketing, business administration, or related field.
- Fresh graduate is accepted.
- Understanding and knowledge of sales and marketing.
- Strong analytical, organizational, and creative thinking skills.
- Excellent communication, interpersonal, and customer service skills.
- Knowledge of data analysis and report writing.
- The ability to understand and follow company policies and procedures.
- Solid computer skills and awareness of social media.

Corporate Development Staff

- Helps companies to boost growth and sales.
- Leading the charge on market research plans to identify new opportunities.

- Working with executives to implement marketing strategies and new opportunities.
- Encouraging new and existing clients by creating and improving proposals.

Job Qualifications:

- Bachelor's degree in business management, marketing, or related field.
- 2 years' relevant work experience in business development.
- Excellent written and verbal communication skills.
- Ability to handle multiple projects simultaneously and work under pressure.
- Strong organization and project management skills.
- Friendly and personable demeanor.
- Proficient in Microsoft Office.

Service Attendant

Job Description:

- Responsible for melting wax, and filling jars with specific scent according to the standard specifications.
- Assist and instruct DIY customers on candle making procedures.
- Creating new candle designs.
- Innovating ideas in improving candle's quality.

Job Qualifications:

• Senior high school graduate.

- Surpassed Candela MS Training & Qualification.
- Highly organized.
- With pleasing personality.
- Strong customer service skills.
- Good communication skills.
- Excellent artistic skills.
- Good eye for color and design.
- Ability to stand for long period.

2.11 Projected Salary

The table below is the projected salary of all Employees in Candela Making Scents. It is referred to the paysalary.com of the Philippines. It projected the job, number of employee and their salary in monthly and yearly basis. Each salary is computed to one employee per category.

Projected Salary of Candela Making Scents Company				
Job	No. of			
	Employee	Individual	Monthly	Yearly
		Rate x Time x Days	Rate/Day x Employee Number	Monthly x 12 months
President and General Manager	1	41,600.00	41,600.00	499,200.00
Chief Production Officer	1	27,040.00	27,040.00	324,480.00

Chief Human Resource	1	27,040.00	27,040.00	324,480.00
Officer				
Chief Financial Officer	1	27,040.00	27,040.00	324,480.00
Chief Marketing Officer	1	27,040.00	27,040.00	324,480.00
Purchaser	1	12,480.00	12,480.00	149,760.00
Machine Operator	1	10,140.00	10,140.00	121,680.00
Machine Safety Officer	1	10,140.00	10,140.00	121,680.00
Factory Helper	10	9,880.00	98,800.00	1,185,600.00
Human Resource Staff	2	15,600.00	31,200.00	374,400.00
Company Nurse	1	15,600.00	15,600.00	187,200.00
Delivery Staff- Driver	1	8,000.00	8,000.00	96,000.00
Delivery Staff- Helper	1	6,500.00	6,500.00	78,000.00
Housekeeping- Janitor	3	6,500.00	19,500.00	234,000.00
Accounting Staff	1	17,680.00	17,680.00	212,160.00
Cashier	1	9,880.00	9,880.00	118,560.00
Marketing and Sales Staff	3	17,680.00	53,040.00	636,480.00
Service Attendant Staff	2	9,880.00	19,760.00	237,120.00
Security Officer	2	10,140.00	20,280.00	243,360.00
SO- Security Guard	2	9,800.00	19,600.00	235,200.00
TOTAL		309,520.00	502,360.00	6,028,320.00

Table 3.2: Projected Salary

2.12 Business Policy

2.12.1 Hiring an Employee Process and Policy

2.12.1.1 Hiring Policy

1. Overview

Candela Making Scents believes that hiring qualified personnel to fill positions

in the different departments contributes to the company's overall success. Each employee is therefore hired with the objective of making a significant contribution to Candela Making Scents.

2. Purpose

The hiring policy has been established to ensure Candela Making Scents the opportunity to attract the best available staff for all vacant positions.

3. Scope

This hiring policy applies to all employees of Candela Making Scents who are involved in the hiring process.

4. Responsibility

It shall be the responsibility of the Human Resources (HR) Department to implement this policy and to monitor its performance. It is the responsibility of Managers to ensure that:

- They are familiar with the recruitment policies and procedures, and that they follow them accordingly;
- Staffing levels for their department are determined and authorized;
- All roles have current position descriptions that specify role requirements and selection criteria.

It is the responsibility of the HR department to ensure that:

- All Managers are aware of their responsibilities in the recruitment and selection process;
- Managers are given continuous support and guidance in regard to recruitment and selection issues.

5. Policy and Procedures

In hiring the most qualified candidates for positions, the following process should be followed.

a) Staff request

When a position (newly created or replacement, continuing or term position) needs to be filled or extended, a staff request form must be completed and authorized.

Request must be submitted by the manager or service manager and forwarded to the HR department:

- Position title;
- Hours/shift teams of the position;
- The exempt or non-exempt status of the position;
- Reason for the opening;
- Duties and essential qualifications of the position (or a current position description may be attached);
- Any special instructions relating to advertising on recruitment.

b) Job Description

A job description describes the areas of responsibility and accountability within a department. When a position is vacant, it is appropriate to review and, if necessary, update the job description and task description to ensure that it is up to date. Professional qualifications should also be renewed. The HR department can assist in updating work descriptions.

New or modified positions will be evaluated by the HR department in order to determine a salary range corresponding to the underlying responsibilities.

c) Meetings

HR will arrange the meeting with the hiring manager before posting a job offer. The objective of this meeting is to learn more about the position, requirements and profile of the ideal candidate. The recruitment strategy will be defined during this meeting and expectations will be established with all stakeholders.

d) Job Posting

Once the position is approved and the job description is finalized (if applicable), the HR department will prepare the job posting, HR will create job postings that briefly describe the job opening and communicate Candela Making Scents brand.

The job posting will be prepared based on the job description and any special requirements detailed on the staff request. It may be also included preferred qualifications that may enhance performance in the position. These would be considered in the event that two candidates are considered relatively equal.

All job openings will be posted concurrently on Candela Making Scents internally and externally with resources appropriate for the position being filled. Jobs will remain posted until the position is filled.

All qualified candidates are encouraged to apply for positions. As the company strives to be an equal opportunity employer, all employment posting will encourage applications from qualified.

The HR department will be responsible for tracking all applicants, retaining applications and resumes are required.

e) Internal Applications

Hiring managers can post a job opening internally before starting to recruit external candidates. If they decide to post internally, they can:

Current employees with a satisfactory employment status may apply for internal job openings. The consents of the employee's manager and the HR department may be necessary for employees with less than one year of service with Candela Making Scents.

All applicants for a posted vacancy will be considered based on their qualifications and ability to perform the job successfully. Internal candidates who are not selected will be notified by the HR department.

f) Application

The HR department will receive all applications. Following the closing date, the HR department will make the applications available to the selection committee.

g) Interview Process

The HR department and the manager of the future employee will screen application and resumes before scheduling interviews.

Initial interviews will generally be conducted by the HR department using behavior-based interview questions and a structured interview process. The second interview will be conducted by the HR department and the hiring manager. Candidate evaluation forms will be completed after each interview and kept with the application.

The HR department will notify candidates who are not selected for positions at Candela Making Scents.

Also, the management encouraged hiring managers to send interview feedback to candidates. They should check with HR to make sure they won't invite legal action. Being brief, respectful and keeping feedback job-related are the general rules for writing feedback emails to candidates.

h) Reference Check

HR will conduct professional reference checks and employment verification of

the best candidates based on the results of the candidates based on the results of the candidate employment verification forms completed by the interviews.

i) Selection Committee

The purpose of the selection committee is to make a hiring recommendation to the hiring manager. Discussions within the selection committee and information obtained from data verification and reference checks are strictly confidential and there will be no disclosure of such information outside the selection committee or the HR department.

j) Job Offers

Once a decision has been made to hire a candidate, an offer will be made subject to satisfactory completion of background checks and testing. Background checks will vary by position and may include criminal history, credit history, driving record, drug test or any other information relevant to the position.

Internal candidates must complete the required background checks or examinations that have not yet been completed. Once the HR department has obtained satisfactory results from all required background checks and tests, candidates will receive a final job offer. If a candidate does not accept a job offer within 7 calendar days, the offer may be cancelled by the company.

5. Revoked Offers

In case when a formal offer has to be revoked, the hiring manager and human resources department should draft and sign an official document. This document should include a legitimate reason for revoking the offer.

Legitimate reasons include:

- Candidate has falsified references or otherwise lied about a serious issue;
- Candidate doesn't accept the offer within the specified deadline (deadline

must have been included in the offer letter);

 Hiring managers and HR must notify the candidate formally as soon as possible.

2.12.1.2 How to Hire an Employee

Department: Human Resource

Purpose: This procedure is in place to facilitate the hiring of a candidate that fit for a specific job.

Frequency: When needed

Procedure:

- 1) Outline the position.
- 2) Write the job description.
- 3) Make the job posting (advertise the job, use different channels).
- 4) Do the first screening. Check out the resumes, keep only the best.
- 5) Call the candidates and arrange the first meeting.
- 6) Prepare for the interviews.
- 7) Interview candidates.
- 8) Select the candidate that suits the job well.
- 9) Perform background and reference check.
- 10) Make an offer.
- 11) Have the employee accept and sign the job offer.
- 12) Review the starting date and time and all pertinent information.
- 13) Start a file for the employee.

2.12.1.3 New Employee Orientation Checklist

NEW EMPLOYEE ORIENTATION CHECKLIST

Employee's Name:	SSA#:
Job Title:	Date of Hire:

The information checked below has been given or explained to the employee by the Personnel Department or a manager/supervisor.

COMPENSATION AND BENEFITS	
COMPENSATION AND BENEFITS	
Time sheet/card	Performance Evaluations
Payroll Procedures	Promotions
Insurance Program Booklet	Transfers
Pension Plan Booklet	Vacations
Educational Assistance	Holidays
Credit Union	Absences/Tardiness
Stock Purchase Plan	Jury Duty
Savings Bond Plan	Leaves of Absence
Sick Benefits—Limitations, etc.	Maternity Leave/FMLA Leave
GENERAL	
Mission Statement	Ethics Statement
Employee Handbook/Labor	Introduction to Security Guards
Agreement/Rules Booklet	Transportation
Disciplinary Procedures	Parking Facilities
Dress Code/Safety Requirements	Safety Booklet
Complaints, Discrimination	First Aid/Reporting Injuries
Grievance Procedures	Bulletin Board/Company Newsletter
Proprietary Information	Voluntary Resignation Notice
Agreement	I.D. Card

The following is a checklist of information necessary to orient the new employee to the job as well as the department and company. Please check off each point as you discuss it with the employee.

RECEIVE THE NEW EMPLOYEE						
	Review a copy of the employee's application. Be familiar with the employee's experience,					
	training and education.					
relationships.	Review the job description with the employee, including the duties, responsibilities, and working relationships.					
Discuss with the employee the u	Discuss with the employee the unit organization and the department division organization.					
	Explain the total organization and how the employee fits in.					
	Find out the employee's career goals and objectives. Relate them to the goals and objectives of					
their position and the departmen	their position and the department.					
	a copy of the Employee Handbook. Set aside at least two hours e to read the Employee Handbook and to understand it.					
WELCOME THE NEW EMPLOYEE						
later dues the new employees to be	la lhor on waskara					
Introduce the new employee to h						
	the new employee's position will be. rson to the new employee as you introduce them.					
Show the new employee around						
Tour the department, plant and of						
	ffee and/or break areas and the parking facilities are located.					
	within the organization and their interrelationship.					
	week, to cover any questions or concerns of the new employee					
and check on progress.	week, to cover any questions or concerns of the new employee					
INTRODUCE THE NEW EMPLOYEE						
INTRODUCE THE NEW EMPLOTEE						
	area, equipment, tools and supplies are prepared and available.					
	tools, equipment, vehicles, etc. provided by the company.					
Explain the levels of supervision						
	he necessary or required training.					
Explain the use of:						
Telephone	Mail Procedures					
Email	Supply Procedures					
Copy Machine	Company Vehicles					
	me procedures, call-in procedures.					
Give the new employee the depa	artment telephone number.					
Review the location of the department's first aid equipment.						
Explain the Company's Unique S						
Explain the Company's products and services.						
Explain company customers, clients, vendors, and competitors.						
Signature of HR/Manager/Supervisor	Title					
Department	Date					

Figure 2.3: Business Policy- New Employee Orientation Checklist

2.12.1.4 Employment Application Form

PLEASE COMPLETE ALL INFORMATION REQUESTED IN PRINT (PAGES 1-5), EXCEPT					PT		
NOTE: APP	SIGI LICANTS MAY E	NATURE SE TESTED FO	OR ILLEGA	L DRU	GS		
Date:							
Name:							
Last	First		fid dle		14-	iden	
Present Address:	FIIST	N	ilu ule		Teri c	lucii	
Number St	reet	City		Stat	e		Zip
Telephone:		,	Social Se				
Position Applied For:			Salary D				
	Evil times ambe	[] Don't time				41	
Employment desired: []	Full-time only	[] Part-time		[] Full-	-time/Parl	-tin	ne
	Education and	Other Infor				_	
Name of School	Locat	ion	Year Completed			Major & Degree	
ELEMENTARY:							
HIGHSCHOOL:							
COLLEGE:	T						
GRADUATE SCHOOL: Have you ever been convicted of a	crime? [] Ye	es []1	No.				
If yes, explain number of conviction was/were committed, sentence(s)				now rece	ntly such offe	ense(s)
Do you have a License Driver?	[] Ye	rs [] t	No				
What is your means of transportat		h [10	-t [] C		(CDI) [1] C		
Driver's License Number: Expiration Date:	State of	Issue: [] Opera	ator [] Cor	nmercial	(CDL) [] C	naum	reur
•	the past three week			House	nam/2		
Have you had any accidents during	the past three years	r	How many?				
Have you had any moving violation	is during the past thre	ee years?	How many?				
	OFFI	CE ONLY					
Typing [] YES [] NO V 10-Key [] YES [] NO	VPM		Personal Computer	[] YES [] NO		C IAC	[]
Word Processing [] YES [] NO	WPM		Computer	[] NO		MC.	п
Other Skills:	two reference other	th an enlatione or	provious on	nlounce			
Name:	two reference other	than relatives or	Name:	ipioyers			
Position:			Position:				
Company:			Company				
ldress: Address:							
Telephone: Telephone:							
An application form sometimes background. Use a space below to		nformation nece	essary to des				

WORK EXPERIENCE					
Please list your work experience for the past five years beginning with your most recent job held. If you were self-					
	employed, give firm name. Attach additional sheet if necessary.				
	JOB	ONE			
Name of Employer:	Name of Last Supervisor:	Employment Dates	Salary		
Complete Address:	I	From:	Start:		
		To:	Final:		
Phone Number:	Your Last Job Tittle/Position:				
Reason for Leaving (be speci	fic):				
List the jobs you held, dutie	s performed, skills used or lea this co	arned, advancements or pron mpany.	notions while you worked at		
	JOB 1	TWO			
Name of Employer:	Name of Last Supervisor:	Employment Dates	Salary		
Complete Address:	Complete Address:		Start:		
		To:	Final:		
Phone Number:					
Reason for Leaving (be speci	fic):				
List the jobs you held, dutie	s performed, skills used or lea	arned, advancements or pron	notions while you worked at		
	JOB T	HREE			
Name of Employer:	Name of Last Supervisor:	Employment Dates	Salary		
Complete Address:		From:	Start:		
		To:	Final:		
Phone Number:	Your Last Job Tittle/Position:				
Reason for Leaving (be specific):					
List the jobs you held, duties performed, skills used or learned, advancements or promotions while you worked at					
		mpany.			
May we contact your presen		[] Yes [] N			
Did you complete this application yourself? [] Yes [] No If not, who did?					
THE WATER COMMITTEE COMMIT					

PLEASE READ CAREFULLY APPLICATION FORM WAIVER

In exchange for the consideration of my job application by Candela Making Scents, I agree that:

Neither the acceptance of this application nor the subsequent entry into any type of employment relationship, either in the position applied for or any other position, and regardless of the contents of employee handbooks, personal manuals, benefit plans, policy statements, and the like as they may exist from time to time, or other Company practices, shall serve to create an actual or implied contract of employment, or to confer any right to remain an employee of Candela Making Scents, or otherwise to change in any respect the employment-at-will relationship between it and the undersigned, and that relationship cannot be altered except by a written instrument signed by a President/General Manager of the Company. Both the undersigned and Candela Making Scents may end the employment relationship at ay time, without specified notice or reason. If employed, I understand that the Company may unilaterally change or revise their benefits, policies and procedures and such changes may include reduction in benefits.

I authorized in vestigation of all statements contained in this application. I understand that the misrepresentation or omission of facts called for is cause for dismissal at any time without any previous notice. I hereby give the Company permission to contact schools, previous employers (unless otherwise indicated), references and others, and hereby release the Company from any liability as a result of such contract.

I also understand that (1) the Company has a Drug and Alcohol Policy that provides for pre-employment testing as well as testing after employment; (2) Consent to and compliance withy such policy is a condition of my employment; and (3) continued employment is based on the successful passing of testing under such policy. I further understand that continued employment may be based on the successful passing of job-related physical examinations.

I understand that, in connection with the routine processing of your employment application, the Company may request from a consumer reporting agency an investigative consumer report including information as to my credit record, character, general reputation, personal characteristics, and mode of living. Upon written request from me, the Company, will provide me with additional information concerning the nature and scope of any such report requested by it, as required by the Fair Credit Reporting Act.

I further understand that my employment with the Company shall be probationary for a period of sixty (60) days, and further that at any time during the probationary period of thereafter, my employment relation withy the Company is terminable at will for any reason by either party.

Signature of Applicant:

This Company is an equal employment opportunity employer. We adhere to the policy of making employment decisions without regard to race, color, religion, sex, sexual orientation, national origin, citizenship, age or disability. We assure you that your opportunity for employment with this Company depends solely on your qualifications.

Date:

Thank You for completing this application form and for your interest in our business.

Figure 2.4: Business Policy- Employment Application Form

2.12.1.5 Training Policy

1. Overview

Candela Making Scents believes that an employee must not intellectually qualified but also honed their physical skills. They know that each employee has their own talents that must be brought out and cultivated. Therefore, the company offers a variety of training to ensure the quality of work that each employee will provide.

2. Purpose

The training policy has been established to ensure and honed the skills and talent of Candela Making Scents employee. For them to come up with new ideas on how to maintain a successful business transaction. Also, by having a variety of training, everyone's mind becomes aware of what their real strength is, that they will assess themselves.

3. Scope

This training policy applies to all employees of Candela Making Scents.

4. Responsibility

It shall be the responsibility of the Human Resources (HR) Department to implement this policy and to monitor its performance.

It is the responsibility of Managers to ensure that:

- They are familiar with the employee responsibility/job position before conducting a training;
- They know each employee's schedule before conducting a training, it should not interfere with the daily business transaction;
- They are familiar with the policies and procedures of the said training before conducting it;

 All roles have current position descriptions that specify role requirements and selection criteria.

It is the responsibility of the HR department to ensure that:

- All Training facilitators are aware of their responsibilities in the conduction of training.
- Training facilitators are given continuous support and guidance in regard to training process.

5. Policy and Procedures

All employees and the qualified candidates for positions are required to attend this kind of events, the following process and requirements should be followed.

- Must be an employee of the Candela Making Scents.
- Must be a candidate for promotion.
- There must be a letter from HR to the department indicating the training overview, scope and dates.
- It must be conducted by schedule: yearly or every other year.
- It must be conducted by the sake of company improvements.

2.12.2 Contract and Confidentiality Agreement

2.12.2.1 Business Code of Ethics and Conduct Disclosure

Candela Making Scents will conduct its business honestly and ethically wherever they operate in the world. They will constantly improve the quality of their services, products and operations and will create a reputation for honesty, fairness, respect, responsibility, integrity, and sound business judgement. No illegal or unethical conduct on the part of officers, directors, employees, or affiliates is in the company's best interest. Candela Making Scents will not compromise its principles for short-term advantage. The ethical performance of this company is the sum of the men and women who work here.

Thus, all are expected to adhere to high standards of personal integrity.

Officers, directors, and employees of the company must never permit their personal interests to conflict, or appear to conflict, with the interests of the company, its clients or affiliates. Officers, directors and employees must be particularly careful to avoid presenting Candela Making Scents in any transaction with others with whom there is any outside business affiliation or relationship. Officers, directors, and employees shall avoid using their company contacts to advance their private business or personal interest at the expense of the company, its clients, or affiliates.

No bribes, kickbacks or other similar renumeration or consideration shall be given to any person or organization to attract or influence business activity. Officers, directors, and employees shall avoid gifts, gratuities, fees, bonuses or excessive entertainment, in order to attract or influence business activity.

Officers, directors, and employees of Candela Making Scents will often come into contact with, or have possession of proprietary, confidential, or business-sensitive information and must take appropriate steps to assure that such information is strictly safeguarded. This information, whether on behalf of the company or any of the clients or affiliates could include strategic business plans, operating results, marketing strategies, customer lists, personnel records, upcoming acquisitions and divestitures, new investments and manufacturing costs, processes and methods. Proprietary, confidential, and sensitive business information about this company, other companies, individuals and entities should be treated with sensitivity and discretion and only be disseminated on a need-to know basis.

Misuse of material inside information in connection with trading in the company's securities can expose an individual to civil liability and penalties under this Act, directors, officers, and employees in possession of material information not available to the public are "insiders". Spouses, friends, suppliers, brokers, and others outside the company who may have acquired the information directly or indirectly from a director,

officer or employee are also "insiders." The Act prohibits insiders from trading in, or recommending the sale or purchase of, the company's securities, while such inside information is regarded as "material", or if it is important enough to influence individuals or any other person in the purchase or sale of securities of any company with which they do business, which could be affected by the inside information. The following guidelines should be followed in dealing with inside information:

- Until the material information has been publicly released by the company, an
 employee must not disclose it to anyone except those within the company
 whose positions require use of the information.
- Employee must not buy or sell the company's securities when the have knowledge of material information concerning the company until it has been disclosed to the public and the public has had sufficient time to absorb the information.
- Employees shall not buy or sell securities of another corporation, the value of
 which is likely to be affected by an action by the company of which the
 employee is aware and which has not been publicly disclosed.

Officers, directors, and employees will seek to report all information accurately and honestly, and as otherwise required by applicable reporting requirements.

Officers, directors, and employees will refrain from gathering competitor intelligence by illegitimate means and refrain from acting on knowledge which has been gathered in such a manner. The officers, directors and employees of Candela Making Scents will seek to avoid exaggerating or disparaging comparisons of the services and competence of their competitors.

Officers, directors, and employees will obey all Equal Employment Opportunity laws and act with respect and responsibility towards others in all their dealings.

Officers, directors, and employees will remain personally balanced so that their personal life will not interfere with their ability to deliver quality products or services to

the company and its clients. Officers, directors, and employees agree to disclose unethical dishonest, fraudulent and illegal behavior or the violation of company policies and procedures directly to management.

Violation of this Code of Ethics can result in discipline, including possible termination. The degree of discipline relates in part to whether there was a voluntary disclosure of any ethical violation and whether the violation cooperated in any subsequent investigation. Remember that good ethics is good business.

2.12.2.2 Data Security Policy

This Data Security Policy outlines behaviors expected of employees when dealing with company data. All forms of data are considered company assets. Shared information is a powerful tool and loss, or misuse can be costly, if not illegal. This Data Security Policy intends to protect the information assets of the organization.

In addition, in this Data Security policy, the main objective followed by Candela Making Scents, is to establish and maintain adequate and effective data security measures for users, to ensure that the confidentiality, integrity and operational availability of information is not compromised.

Sensitive information must therefore be protected from unauthorized disclosure, modification, access, use, destruction, or delay in service.

Each user has a duty and responsibility to comply with the information protection policies and procedures described in this document.

1. Purpose

The purpose of this policy is to safeguard data and information belonging to Candela Making Scents facilities of the principles governing the retention, use and disposal of information.

2. Scope

This policy applies to all employees of Candela Making Scents who use computer systems or work with documents or information that concerns customers, suppliers, or any other partner for whom the organization has collected information in the normal course of its business.

3. Goals and Objectives Followed

The goals and objectives followed of this policy are:

- Protect information from unauthorized access or misuse.
- Ensure the confidentiality of information.
- Maintain the integrity of information.
- Maintain the availability of information systems and information for service delivery.
- Comply with regulatory, contractual ang legal requirements.
- Maintain physical, logical, environment and communications security.
- Dispose of information in an appropriate and secure manner when it is no bigger in use.

4. Authorized Users of Information Systems

All users of Candela Making Scents information systems must be formally authorized by the company's higher department. Authorized users will be in possession of a unique user identity. Any password associated with a user identity must not be disclosed to any other person.

Authorized users shall take all necessary precautions to protect the Candela Making Scents information in their personal possession. Confidential, personal or private information must not be copied or transported without consideration of:

- The permission of the owner of the information.
- The risks associated with loss of failing into the wrong hands.
- How the information will be secured during transport to its destination.

5. Acceptable Use of Information Systems

User accounts on the company's computer systems must only be used for the company's business and must not be used for personal activities during working hours.

During breaks or mealtimes, limited personal use is permitted but use must be legal, honest and decent while considering the rights and sensitivities of others.

- Users shall not purposely engage in activity with the intent to: harass other users: degrade the performance of the system; divert system resources to their own use: or gain access to company systems for which they do not have authorization.
- Users shall not attach unauthorized devices on their PC's or workstations, unless
 they have received specific authorization from the employees' manager and/or the
 company IT designee. Users shall not download unauthorized software from the
 internet onto their PC's or workstations.
- Unauthorized use of the system may constitute a violation of the law, theft, and may be punishable by law. Therefore, unauthorized use of the company's computer system and facilities may constitute grounds for civil or criminal prosecution.

6. Access Control

Critical Information are requiring protection against unauthorized disclosure or modification. Access controls are referring to the permissions assigned to persons or system that are authorized to access specific resources. It exists at different layers of the system, including the network. Access control is implemented by username and password. At the application and database level, other access control methods can be implemented to further restrict access. Therefore, application and database systems can limit the number of applications and available databases of users are based on their job responsibility.

7. Normal User Identification

All employee or user must have a uniformly username and a unique different password. The password must remain confidential and under no

circumstance that it should be to the management or even staff and/or employees. Also, they must follow to the different rules regarding password creation and maintenance:

- Password must not be found in the book of dictionary (English or Foreign)- It
 only means that, the employee must not use common noun, verb, adverb or
 adjective. It can be easily cracked using standard "hacking tools".
- Password should not be displayed on or near computer terminals or can be easily accessible in terminal areas.
- Password must be changed quarterly.
- Password must consist of upper and lower case of character alphabet, numeric number and special characters.
- The accounts can be frozen after three (3) failed login attempts.
- Login ID's and passwords will be used to suspended after a month or thirty (30) days without opening or use of account.

Below are some additional important keys to remember:

- Users are prohibited to access password files without the proper knowledge of management.
- Password files must be monitored regularly.
- Copying, reading, deleting or modifying a password file on any computer system are strictly prohibited and subject to proper law disciplinary actions.
- Accounts must be deactivated as soon as possible if the employees are terminated, fired, suspended, placed on leave, or otherwise leaves the employment of the company office.
- Employee who forgets their password must inform higher position or the General Manager to secure it. Employee must identify his/herself.
- Employees will be responsible in all transaction made or occurring during Login session initiated by their respective account.

8. Confidentiality of Information

Any information or documents that are not to be made in public are designed as "Confidential Information". This information is invaluable to the company and therefore, all employees who, in the course of their duties, handle this type of information are expected to behalf as follows.

- All confidential documents should be stored in locked file cabinets or rooms accessible only to those who have a business "need-to-know".
- All electronic confidential information should be protected via firewalls, encryption and passwords.
- Employee should clean their desk of any confidential documents before leaving the workplace.
- All confidential information, whether contained on written documents or electronically, should be marked "confidential".
- All confidential information should be disposed properly, (shredding);
- Information should refrain from discussing confidential information publicly.
- Employee should not use company e-mail in any personal transaction.
- Employees should avoid using e-mail to transmit certain sensitive or controversial information.
- Limit the acquisition of confidential client data (e.g., social security numbers, bank accounts, or driver license number) unless it is integral to the business transaction and restrict access on a need-to know basis.
- Before disposing old computers, use software programs to wipe out data contained on the computer or have the hard drive destroyed.

9. Security of Information

Information stored on computer systems must be regularly backed-up so that it can be restored if or when necessary. All care and responsibility must be taken in the destruction of sensitive information. Electronic information relating to customers, administrative and commercial information must be disposed of in a secure manner. Sensitive or confidential paper documents must be placed in the shredding bins or destroyed in the manner indicated by the department head.

10. User Responsibilities

Any data security system relies on the users of the system to follow the procedures necessary for upholding data security policies. Users are required to report any weaknesses in the company computer security, any incidents of misuse or violation of this policy to their immediate manager.

11. Monitoring of the Computer System

The company has the right and capability to monitor electronic information created and/or communicated by persons using company computer systems and networks, including e-mail messages and usage of the internet. It is not the company policy or intent to continuously monitor all computer usage by employees or other users of the company computer systems and network.

However, users of the systems should be aware that the company may monitor usage, including but not limited to, patterns of usage of the internet (e.g., site accessed, on-line length, time of day access). And employees' electronic files and message to the extent necessary to ensure that the internet and other electronic communications are being used in compliance with the law and with company policy.

12. System Administrator

System administrators, network administrators and data security administrators will have access to the host system, routers, hub and firewalls necessary to perform their task. All system administrator passwords will be deleted immediately after an employee who has access to these passwords has been terminated, dismissed or otherwise left the company's employment.

13. Managers Duty

Managers shall immediately and directly report change in the employee status that requires terminating or modifying employee login access privileges.

14. Employee Agreement on Data Security Policy

I acknowledge that I have received a copy of the Candela Making Scents Data Security policy. I have read and understand the policy. I understand that, if I violate the policy, I may be subject to disciplinary action, including termination. I

LYCEUM OF THE PHILIPPINES UNIVERSITY CAVITE further understand that I will contact my manager if I have any questions about any aspect of the policy. Dated: _____ **EMPLOYEE COMPANY Authorized Signature** Authorized Signature Print Name and Title Print Name and Title 2.12.3 Employment Agreement This General Employment Agreement is effective this (Date). **BETWEEN:** [Employee Name], an individual with his/her main address at: [Complete Address] AND: Candela Making Scents, a corporation organized and existing under the laws of the Cavite Philippines, with its head office located at: 35 km Emilio Aguinaldo Highway Silang Junction South, Tagaytay Cavite Philippines 4120 Whereas: A. Employer is engaged in the business of Candela Making Scents and maintains a branch office at 35 km Emilio Aguinaldo Highway Silang Junction South, Tagaytay Cavite Philippines 4120.

- B. Employee has been engaged and had a great deal of experience in the above-designated business.
- C. Employee is willing to be employed by employer, and employer is willing to employ employees, on the terms, covenants and conventions set forth in this Agreement. In consideration of the matters described above, and of the mutual benefits and obligations set forth in this Agreement, the parties agree as follows:

1. Employment

- A. Employer employs, engages, and hires employee as a [**Designate Position**] to [**Designate Duties**], and employees accepts and agree to such hiring, engagement, and employment, subject to the general supervision and pursuant to the orders, advice, and direction of employer.
- B. Employee shall perform such other duties as are customarily performed by one holding such position in other, same, or similar businesses or enterprises as that engaged in by employer, and shall also additionally render such other and unrelated services and duties as may be assigned to [Him of Her] from time to time by employer.

2. Best Efforts of Employee

Employees agrees that [He or She] will always faithfully, industriously, and to the best of [His or Her] ability, experience and talents, perform of all the duties that may be required of and from [Him or Her] pursuant to the express and implicit terms of this Agreement, to the reasonable satisfaction of employee. Such duties shall be rendered at 35 km Emilio Aguinaldo Highway Silang Junction South, Tagaytay Cavite Philippines 4120, and at such other place or places as employer shall in good require as of the interest, needs, business, or opportunity of employer shall require.

3. Term of Employment

The term of this Agreement is continuous and prior to termination as provided neither party submits a notice of termination.

4. Probation Period

All new employees work on a probation basis for the period of six (6) months from the date of their hire. Any significant absence will be automatically extending the probation period by the length of the absence.

During the probation period, both parties may assess suitability for employment with the Employer. This also provides management an opportunity to assess skill levels and address areas of potential concern.

5. Compensation of Employee

Employer shall pay employee, and employee shall accept from employer, in full payment of employee's service under this Agreement, compensation, at the rate of [Salary] per month, payable twice a month on the fifteenth (15th) and thirtieth (30th) days of each month while this Agreement shall in force. Employers shall reimburse employees for all necessary expenses incurred by employees while travelling pursuant to employer's directions.

6. Termination Due to Discontinuance of Business

Despite anything contained in this Agreement to the contrary, in the event that employer shall discontinue operating its business at 35 km Emilio Aguinaldo Highway Silang Junction South, Tagaytay Cavite Philippines 4120, then this Agreement shall terminate as of the last day of the month. In which employer cease operations at such location with the same force and effects as if such last day of the month were originally set as the termination date of this Agreement.

7. Other Employment

Employee shall devote all of [His or Her] time, attention, knowledge, and skills solely to the business and interest of employer, and employer shall be entitled to all of the benefits, profits or other issues arising from or incident to all work, services, and advice of employee, and employee shall not, during the term of this Agreement, be interested directly or indirectly, in any manner, as partner, officer, director, shareholder, advisor, employee, or in any other capacity in any other business similar to employer's business or any allied trade; provided, however, that nothing contained in this section shall be deemed to prevent or to limit the right of

employee to invest any of [His or Her] money in the capital stock or other securities of any corporation whose stock or securities are publicly owned or are regularly traded on any public exchange, nor shall anything contained in this section be deemed to prevent employee from investing or limit employee's right to invest [His or Her] money in real estate.

8. Trade Secrets

Employee shall not at any time or in any manner, either directly or indirectly, divulge, disclose or communicate to any person, firm, corporation, or other entity in any manner whatsoever any information concerning any matters affecting or relating to the business of employer, including but not limited to any of its customers, the prices it obtains or has obtained from the sale of, or at which it sells or has sold, its products, or any other information concerning the business of employer, its manner of operation, its plans, processes or other data without regard to whether all of the above stated matters will be deemed confidential, material, or important, employer and employee specifically and expressly stipulating that as between them, such matters are important, material and confidential and gravely affect the effective and successful conduct of the business of employer, and employer's good will, and that any breach of the terms of this section shall be a material breach of this Agreement.

9. Trade Secrets After Termination of Employment

All the terms of Section Eight of this Agreement shall remain in full force and effect for the period of one (1) year after the termination of employee's employment for any reason, and during such year period, employee shall not make or permit the making of any public announcement or statement of any kind that he or she was formyl employed by or connected with employer.

10. Reimbursement of Expenses

The Employee may incur reasonable expenses for entertainment, travel, and similar items. The Company shall reimburse Employee for all business expenses after the Employee presents an itemized account for expenditure, pursuant to Company policy.

11. Recommendations For Improving Operations

Employee shall make available to employer all information of which employee shall have any knowledge and shall make all suggestions and recommendations that will be of mutual benefit to employer and employee.

12. Additional Compensation

Employee shall not be entitled to any additional compensation by reason of any service that they may perform as the member of any managing committee of employer.

13. Employee's Inability to Contract for Employer

Despite anything contained in this Agreement to the contrary, employee shall not have the right to make any contracts or commitments for or on behalf of employer without first obtaining the express written consent of employer.

14. Agreements Outside of Contracts

This Agreements contains the complete Agreement concerning the employment arrangement between the parties and shall, as of the effective date of this Agreement, supersede all other Agreements between the parties. The parties stipulate that neither of them has made any representation with respect to the subject matter of this Agreement or any representations including the execution and delivery of this Agreement except such representations as are specifically set forth in this Agreement, and each of the parties acknowledge that he or she or it has relied on its own judgement in entering into this Agreement. The parties further acknowledge that any payments or representations that may have been made by either of them to the other prior to the date of executing this Agreement are of no effect and that neither of them has relied on such payments or representations in connection with his or her or its dealings with the other.

15. Vacation

Employee shall be entitled to three (3) days of paid vacation each year during the term of this Agreement the time for such vacation to be determined by mutual Agreement between employer and employee.

16. Modification of Agreement

Any modification of this Agreement or additional obligation assumed by either party in connection with this Agreement shall be binding only if evidenced in writing signed by each party or an authorized representative of each party.

17. Fidelity Bond

Employee will immediately make application for a fidelity or a surely bond, to any company designated by employer. Employer shall pay the premium on such bond, and such bond shall continue enforce in such amounts as employer may from time to time require and in the event such bond is refused, or is ever canceled, except with the approval of employer, employees' employment may be terminated immediately, and employee shall be entitled to compensation to the date of such termination only.

18. Termination

- **A.** This Agreement may be terminated by either party on thirty (30) days written notice to the other. If employer shall terminate this Agreement, employee shall be entitled to compensation for thirty (30) days.
- **B.** In the event of any violation by employee of any of the terms of this Agreement, employer may terminate employment without notice and with compensation to employee only to the date of such termination.
- **C.** It is further agreed that any breach or evasion of any of the terms of this Agreement by either party will result in immediate and irreparable injury to the other party and will authorize recourse to injunction and or specific performance as well as to all other legal or equitable remedies to which such injured party may be entitled under this Agreement.

19. Termination for Disability

A. Despite anything in this Agreement to the contrary, employer has the option to terminate this Agreement in the event that employee shall, during the term of this Agreement, become permanently disabled as the term permanently disabled is fixed and defined in this section. Such option shall be exercised by employer giving notice to employee by registered mail, addressed to him or her in care of employer at (Mailing Address) or at such other address as employee

shall designate in writing of employer's intention to terminate this Agreement on the last day of the month during which such notice is mailed. On the giving of such notice, this Agreement shall cease on the last day of the month in which the notice is so mailed, with the same force and effect as if such last day of the month were the date originally set forth in this Agreement as the termination date of this Agreement.

B. To this Agreement, employees shall be deemed to have become permanently disabled, if, during any years of the term of this Agreement, because of ill health, physical or mental disability or for other causes beyond employee's control he or she shall have been continuously unable or unwilling or shall have failed to perform his or her duties under this Agreement for three (3) consecutives months, or if, during any year of the term of this Agreement, employee shall have been unable or unwilling or shall have failed to perform his or her duties under this Agreement for a total period of three (3) months, irrespective of whether or not such days are consecutive. To this Agreement, the term "any year of the term of this Agreement" is defined to mean any 12-calendar-months period commencing on the date of hiring, and termination on the specified date, during the term of this Agreement.

20. Death Benefit

Should Employee died during the term of employment, the Company shall pay to Employee's estate any compensation due through the end of the month in which death occurred.

21. Effect of Partial Invalidity

The invalidity of any portion of this Agreement will not and shall not be deemed to affect the validity of any other provision. If any provision of this Agreement is held to be invalid, the parties agree that the remaining provisions shall be deemed to be in full force and effect as if they had been executed by both parties subsequent to the expungement of the invalid provision.

22. Choice of Law

It is the intention of the parties to this Agreement that this Agreement and the

performance under this Agreement, and all suits and special proceedings under this Agreement, be construed in accordance with and under and pursuant to the laws of the Philippine Constitution and at, in any action, special proceeding or other proceeding that may be brought out of, in connection with, or by reason of this Agreement, the laws of the Philippines shall be applicable and shall govern to the exclusion of the law of any other forum, without regard to the jurisdiction in which any action or special proceeding may be inhibited.

23. No Waiver

The failure of either party to the Agreement to insist upon the performance of any of the terms and conditions of this Agreement, or the waiver of any breach of any of the terms and conditions of this Agreement, shall not be construed as thereafter waiving any such terms and conditions, but the same shall continue and remain in full force and effect as if no such forbearances or waiver had occurred.

24. Attorney Fees

If any action is filed in relation to this Agreement, the unsuccessful party in the action shall pay to the successful party, in addition to all the sums that either party may be cancel on to pay, a reasonable sum for the successful party's attorney's fee.

25. Paragraph Headings

The titles to the paragraphs of this Agreement are solely for the convenience of the parties and shall not be used to explain, modify, simplify, or aid in the interpretation of the provisions of this Agreement.

26. Severability

In any term of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, then this Agreement, including all of the remaining terms, will remain in full force and effect as if such invalid or unenforceable term had never been included.

In witness whereof, the parties have executed this Agreement as of the date first written above.

In WITNESS HEREOF, the indicated above.	parties have	caused	it to	be	executed	on	the	date
Dated:	_							
EMPLOYEE	COMP	PANY						
Authorized Signature		Autho	rized	Sig	nature			
Print Name and Title		Print N	Vame	and	Title			

2.12.4 Media and Social Media Relations Policy

To remain competitive, better serve its customers and provide with the best tools to do their jobs, management agreed that all inquiries by the media or other social media platforms in relation to the company be handled in accordance with the following policy:

- 1. All inquiries should be referred first to the Marketing Manager.
- 2. The Marketing Manager will be the spokesperson.
- 3. As the Company's spokesperson, he or she will respond or designate other party to serve and handle the situation.
- 4. The Spokesperson will direct the process by which a response is determined, or position taken.
- 5. If Spokesperson is not available, inquiries should be referred to the General Manager.
- 6. Candela Making Scents encourage to use of media and social media platforms so that communication may efficient and effectively done.
- 7. It is important to maintain a proper spirit and tore to communications with the media and engaging to social media platforms.

The policy covers all forms of responses to the media, including "off the record" and anonymous statements.

I have read, understand, and agree to comply with the foregoing policies, rules, and conditions governing the relations with the media. I understand that I have responsibility to maintain a positive representation of the company. Furthermore, I understand that this policy can be amended at any time.

Date:	
Signature of Employee	Printed Name of Employees

2.12.5 Attendance Policy

1. Policy Statement

This attendance policy outlines are management expectation about employees' coming to work. Being punctual when coming to work helps maintain efficiency in the workplace.

2. Scope

Most employees need to collaborate with their colleagues to do their job. To make this collaboration easier, the management expect employees to be punctual and follow their schedules. This company attendance policy applies to all nonexempt employees regardless of position or type of employment.

3. Definitions

Absenteeism refers to frequent absence from an employee's job responsibilities. This includes not coming to work frequently or taking excessive sick leave without being able to submit doctor's notes.

Presenteeism refers to being present at work beyond the work schedule even when the company don't require overtime. This can cause overwork and have an impact on employee productivity and job satisfaction. The company want to ensure that employee keep their schedule both when coming to work and leaving.

Tardiness refers to coming in late, taking longer breaks and constantly leaving earlier from work without a valid and acceptable reason. The management want to make sure its employee is generally following their work schedule and don't cause disruption in the workplace.

4. Policy Overview

Employees at Candela Making Scents are expected to be present to work on time every day. Regular attendance and punctuality are important to keep the team and the company running smoothly. Arriving late, being tardy, or absence from work causes disruptions and burdens to others.

5. Failure to Clock in or Clock Out

Employees must clock-in and clock-out for each shift. If there is any problem recording a clock-in or clock-out, employees should inform a manager immediately. Employees who consistently fail to clock-in or clock-out may receive disciplinary action, up to and including termination.

6. Report of Absence

Employees are given a five-minute grace period at the start and end of each scheduled shift and for breaks and for lunch.

Employees are required to report an absence by (Procedure for Reporting an Absence). Employees must report each day they are absent. Failure to call-off one hour prior to a shift will result in a no call-no show. Attendance infractions reset every six (6) months or one (1) year.

8. Unforeseen Absences

If the employee can't come to work one day, notify the manager as soon as possible. Unexcused or unreported absence for more than three days will be considered

job abandonment. If employee need to leave work early one day, inform the manager.

The management understand if the employee has good reasons for being absent, even if they don't report it. Those reasons usually involved serious accidents and family or acute medical emergencies. They may ask to bring the doctor's notes or other verification. In these cases, the management will record the absence as "excused".

The following list, although not exhaustive, includes reasons that the management don't consider excuse absence:

- Waking up late.
- Stopping on the way to work for personal reasons.
- Traffic or public transportations delays excluding situations that result in closing of roads.
- Bad weather, excluding extreme weather conditions like hurricanes and floods.

9. Excused, Unpaid Absences Without Disciplinary Actions\

Excused, Unpaid Absences can be granted for funerals, bereavement, childbirth, a car accident, medical appointment, and unavoidable emergencies. In these cases, employees must provide documentation to prove the reason for absence.

10. Attendance Policy Exemptions

Absence because of bereavement is exempt from disciplinary actions.

11. Overview of Disciplinary Action for Attendance Infraction

Attendance issues will result in progressive disciplinary action up to and including dismissal. The different steps that can lead to a layoff are:

- Verbal warning
- Written warning

Meeting with Manager, possible suspension.

If an Employee is absent for three or more consecutive days, evidence for excusing the absence, such as a doctor's note, must be provided.

If an Employee is a no call-no show for three or more consecutive days, it will be considered a job abandonment or termination without notice.

Employees may request exceptions for work absences from human resource and management. These must be approved on a case-by-case basis.

12. Good Attendance

Employees who have zero (0) incidents of absenteeism or tardiness in a year will receive a bonus or a gift. The following must observe:

- Report consistently to work.
- Come to work at scheduled shift start time.
- Leave work at the scheduled shift end time (except when paid overtime is required).
- Remaining at work during working hours (excluding breaks).
- Take breaks that don't exceed an expected length.
- Notify the manager when need to be absent or late.

13. Review and Revision

This policy will be reviewed as it is deemed appropriate, but no less frequently than every twelve (12) months.

Policy review will be undertaken by Human Resource Department. I understand and agree to the mentioned policy above.

EMPLOYEE COMPANY

Printed Name/Authorized Signature/Date Printed Name/Authorized Signature/Date

2.12.6 Leave of Absences Policy

2.12.6.1 Sick Leave Policy

Sick Leave Policy

1. Pay and Benefits During Sick Leave

Illness pay will be based on a regular eight-hour day at straight time and at the employee's base rate. Illness absence of less than four (4) hours in a day will not be considered for payment. Saturdays, Sundays, daily overtime hours, paid holidays, and paid vacation time are excluded as time for which payment will be made under this program.

Thus, in accident and illness cases, the insurance benefit will be paid.

2. Certificate of Illness

Certification of illness by a physician will normally be required to qualify for payment under this program.

3. Effect on Performance

While the company pays its employees for authorized sick days, the management expect its employees to be honest in taking days off only when they are actually ill. Any abuse of this benefit will be considered in evaluations of the employee's performance. The company reserves the right to require statement from the doctor.

4. At Termination

When termination of employment occurs, no payment for sick leave will be made.

2.12.6.2 Funeral Leave Policy

Funeral Leave Policy

1. Full-time Employee

The purpose of funeral leave is to provide employees time to attend the funeral of a member of their family and to handle personal affairs without disrupting income. Only permanent full-time employees are eligible for funeral leave benefits.

Time allowed:

Employee may be granted up to three (3) days of leave with pay in the event of the death of an immediate family member.

Definition of immediate family member: The term immediate family member is defined as:

- Husband
- Wife
- Child
- Mother
- Father
- Sister
- Brother
- Father-in-law

- Mother-in-law
- Grandmother
- Grandfather
- Stepfather
- Stepmother
- Stepchild
- Stepbrother
- Stepsister

Funeral Pay:

The funeral leave pay will be figured at the regular rate of pay.

Leave without pay:

If employee is not eligible for funeral leave with pay, they may be given time off without pay in case of death in the family. Time off without pay may be arranged to attend the funeral of a close friend. Each day off will be counted as an absence without

pay.

2.12.6.3 Vacation Leave Policy

Vacation Leave Policy

All employees are required to give at least three (3) weeks' notices to their manager of their vacation plans. Vacation time, which is taken prior to being earned, is considered an advancement of wages and, upon termination, will be deducted from the paycheck. Any conflict in vacation requests will be decided based on employee seniority and company needs. Employee will not be entitled to accrued vacation during periods when they are suspended from the company.

If a holiday occurs during the vacation period, employee will be granted one additional day of vacation. If the employee become sick during the vacation period, they may not count that day towards sick pay.

Employee is not eligible for any paid vacation until they have completed one year of employment with the company. For example, if employee leave the company after nine months of employment, they will not be eligible for any vacation pay benefits

Employees are encouraged to use available paid vacation time for rest, relaxation, and personal pursuits.

2.12.6.4 Pregnancy/ Maternity Leave Policy

Pregnancy/ Maternity Leave

To be eligible for a pregnancy leave of absence, the employee must be a non-temporary, full-time female employee.

1. Maximum Length of Leave

The maximum length of pregnancy leave allowed is one hundred and five (105)

days. If the employee needs a longer leave due to medical complications, the employee should notify Candela Making Scents as soon as possible. The additional leave will be treated the same as any other medical or disability leave.

2. Written Request

A written request for pregnancy leave must be submitted within a reasonable time. The employee must submit a written doctor's statement, indicating the anticipated delivery date. The employee should inform Candela Making Scents of the expected duration of her pregnancy leave so that Candela Making Scents may plan around the absence efficiently until her return.

3. Transfers

An employee requesting pregnancy leave may also ask for a transfer to another less strenuous or less hazardous position if so desired. The request must be in writing and must state the reason for the transfer.

4. Paid Leave

Candela Making Scents provides for paid pregnancy leave for the period of one hundred and five (105) days. The employee may use any accumulated paid sick days and/or paid vacation days to extend her pregnancy leave beyond the paid leave period. The employee will be paid for those designated days.

5. Medical Incapacity

At her option, the employee may continue to work up to the delivery date, depending upon the employee's medical circumstances and the nature of the employee's job. In the event the employee is physically incapable of performing her regular job duties at any time during her pregnancy, the employee may request that the employee be placed on pregnancy leave. An advance notice of a minimum of three (3) days should be given, accompanied by a statement from the employee's physician attesting to the

employee's incapacitation.

6. Benefits

While an employee is away from work on an approved pregnancy leave of absence, she continues to participate in Candela Making Scents 's company employee benefit programs. Candela Making Scents] will endeavor to return the employee to the same or equal job she had before taking pregnancy leave. Although Candela Making Scents does not guarantee a return to the identical job, the employee will suffer no loss in seniority.

2.12.7 Salary Policy

Salary Policy

- **1.** It is Candela Making Scents' policy to maintain a compensation structure consistent with its Equal Employment Opportunity/Affirmative Action program and other Cooperative requirements.
- **2.** It is Candela Making Scents' policy to compensate employees according to the nature of the job, required qualifications, training and experience, individual performance, the financial resources of the organization, and other relevant factors.
- **3.** It is Candela Making Scents' policy to pay competitive wages based on the market value of similar jobs in the power distribution industry, while maintaining fiscal control of salary growth. To achieve this goal Candela Making Scents has established and will conduct periodic reviews of its pay ranges compared to those in various salary surveys.
- 4. Candela Making Scents employees shall be classified as regular full-time, parttime, or temporary. Each employee shall be designated either as non-exempt or as exempt from the minimum wage and overtime pay provisions of the Fair Labor Standards Act. Therefore, all non-exempt employees will be entitled to pay at the minimum of time and one-half for all hours worked in excess of forty hours per

week.

- **5.** Upon adoption of this Wage & Salary Policy:
 - All employees will be assigned a title corresponding to the Candela Making Scents Employee Classification Plan.
 - All employees will be paid within the fixed salary established for his/her job classification under the Candela Making Scents Salary.
- **6.** Expansion, reduction, or reorganization which may result in the creation of new jobs, or significant changes to existing jobs, should be recorded through the job evaluation process and allocated to the proper given salary with the approval of the President.
- 7. Each employee's job performance shall be evaluated at least once each year. Adjustments in pay for promotion and merit are to be made in recognition of exemplary or superior performance as recommended by the employee's manager and manager in accordance with guidelines established by the President.
- **8.** The Human Resources Manager shall establish minimum time requirements for promotions for jobs with normal progression.
- **9.** The President shall continue to evaluate economic factors affecting the Cooperative and its employees and take such action as warranted and feasible.

2.12.7.2 Overtime Pay Policy

Overtime Pay Policy

Purpose

The purpose of this policy is to control labor costs by managing the expense of overtime pays to nonexempt employees.

Compliance

Candela Making Scents will pay time and a half to nonexempt employees who exceed 40 hours of work time in a workweek. Paid leave, such as holiday, sick or vacation pay, does not apply toward work time. The workweek begins at 12:00 a.m. on

Sunday morning and ends at 11:59 p.m. on Saturday night.

Overtime Approval

Managers are required to obtain approval from managers prior to the use of overtime. Employees who anticipate the need for overtime to complete the week's work must notify their manager in advance and obtain approval prior to working hours that extend beyond their normal schedule. Approval is required for hours that exceed 40 hours in a workweek.

Mandatory Overtime

During busy periods, the employer may require employees to work extended hours. Overtime is considered a condition of employment, and refusal to accept it when reasonable notice has been given is cause for discipline, up to and including termination.

Consequences of Overtime

Managers who authorize staff members to work overtime without prior approval from management will be subject to disciplinary action. Managers who continually rely on the use of overtime hours to complete a week's work without it being deemed as extenuating circumstances by management will be subject to disciplinary action.

Consequences of Unauthorized Overtime

Employees who fail to obtain approval prior to working hours that extend beyond their normal 40 workweek will be subject to disciplinary action up to and including termination.

2.12.8 Bonus, Incentives, and Promotion Policy

2.12.8.1 Holiday Pay Policy

The company observes the following holidays:

- January 1to 2- New Year's Day
- April 1- Maundy Thursday
- April 2- Good Friday
- April 9- Araw ng Kagitingan
- May 1- Labor Day
- June 12- Independence Day
- August 30- National Heroes' Day
- November 30- Bonifacio Day
- December 25 to 26- Christmas Day

These holidays are considered "off-days" for most employees unless a particular department or branch of the company must operate during these days. If an employee misses a holiday due to a compressed working week, they will receive twice of their daily pay. Apart from observed state and national holidays, some employees may observe separate religious holidays. In the spirit of anti-discrimination practices, they will allow employees to take unpaid time off for a religious holiday, unless such an arrangement will cause undue hardship to the company.

2.12.8.2 13th Month Pay Policy

All Full-time employees are eligible to get 13th month pay, every November, with the amount computed throughout their attendance every month. All salary total they received from January to December will be divided to 12 months, and the total will be them 13th month salary amount.

2.12.8.3 Promotion Policy

"Promotion" may be a move to a position of higher rank, responsibility and salary. Often, employees may advance to positions that don't come with higher managerial authority. Instead, these advancements may be a career or role change that helps employees develop and grow.

Policy elements

The management will promote employees based on their performance and workplace conduct.

Acceptable criteria for promotion are:

- Experience in the job or tenure.
- High performance level in two recent review cycles.
- Skillset that matches the minimum requirements of the new role.
- Personal motivation and willingness for a change in responsibilities.

2.12.9 Policy in Using Management Asset

2.12.9.1 Telephone and Computer use policy

The Company appreciates that staff may have a need to make and receive some personal telephone calls during work hours. However, unless in the case of an emergency, telephone and mobile phone use should never interfere with employees' work duties, including but not limited to the service of customers.

The following guidelines govern the use of telephones and mobile phones and the making and/or receiving of personal calls during work time:

Personal calls should never take precedence over the service of customers and clients. Unless there is an emergency, all personal phone calls should be restricted to legitimate work breaks (for example, meal break) or before or after the commencement of employees shift.

Any workplace telephones are provided for the conduct of the Company's business. Such telephones should not be used for personal calls except in the case of emergency, or where they have permission to make or receive personal calls by the manager. Any use of Company telephones for the conduct of any other business or for the

financial gain of any other party is expressly prohibited.

All personal calls during the performance of the work duties, should be kept as short as possible in the interests of minimizing disruption to work.

Employees must not use Company telephones (including mobile phones) in any way that offends the law or as a device for delivery of offensive or objectionable communications. Offences of this nature may result in disciplinary action up to an including termination of employment.

2.12.9.2 Internet Usage Policy

The Company acknowledges that employees may need to access and use the internet to carry out their duties and to send and receive emails. In order to provide employees with clear expectations as to what is and what is not an appropriate use of the internet and email at work, the following guidelines have been developed.

This policy applies to the use of the Company's internet and email services whilst employees are at work, and when employees access such services outside of work hours (for example when they take a Company laptop home or on a business trip or client visit). This policy also applies to the use of personal equipment (e.g., mobile phones and personal computers) that are used to access Company systems or emails.

Please remember that work emails are property of the Company, as are all programs and files used on the Company's internet and computer systems. Employee should use all such systems and materials appropriately in accordance with the work duties and follow any directions given by the company regarding their use.

On request employee must provide all password and login details used in connection with work duties to the Company. They must also return all Company equipment and materials (e.g., laptops, USB drives, Company data saved in other locations, etc.) on request and upon termination of employment.

As far as is reasonably possible, the Company will respect the privacy of individuals in the application and enforcement of this policy.

- Only use the internet and email for legitimate business purposes related to the job;
- Permission from the manager may be sought to use the Company internet in nonwork time for study, research or other reasonable purposes.
- Do not use the Company internet or email for personal use. In particular, they should not access personal emails, or social media unless specific permission of the manager has been obtained.
- Do not use the Company internet or email for personal gain or the benefits of persons other than the Company.
- Do not use the Company internet or email to send defamatory, threatening, sexually explicit, offensive or obscene messages or images to other employees or to anyone outside the Company.
- Do not use the Company internet or email to send messages or images that are discriminatory (such as those which are racist or involve sexual harassment) to other employees or to anyone outside the Company.
- Do not use the Company internet or email in any way which involves sending or accessing material that is unlawful or illegal.
- Do not use the Company internet or email to download, upload, retrieve or send a
 sexually explicit, racist or otherwise discriminatory, illegal or unlawful, offensive
 or obscene material while they are on work premises (even if using personal
 equipment), or while using Company computers or systems inside or outside of
 work premises.
- Do not access without permission (hack) any computer, whether owned by the Company or by any other organization.
- When sending emails or use of company internet, do not disclose confidential information, unless this is necessary for the performance of work duties.

- Do not delete information belonging to the Company from its computer systems without its permission.
- Do not use the Company internet or email for the creation of legal or contractual obligations that bind the Company unless specifically authorized to do so by the manager.
- Do not use the Company's systems, internet or wi-fi to connect to personal services (such as personal email services) during working hours using Company or personal equipment.
- Do not use another employee's computer or email to carry out any of the activities prohibited above.

2.12.9.4 Company Vehicle Policy

Employees who are eligible to be assigned a company car fall into three categories:

- Employees who need to travel more than [X miles] per year to meet with customers, partners or vendors.
- Employees who use company vehicles as an indispensable part of their jobs (e.g., truck drivers and delivery drivers).

In most cases, the company will determine which employees will be assigned company cars. Employees who aren't assigned company cars but believe they need one may discuss this with their manager or consult with the Human Resources (HR) department.

- Employees are permitted to drive their assigned company cars outside of working hours, but they must always abide by this policy.
- The management retain the right to revoke or assign company vehicles at discretion.
- Employees are only allowed to drive a company car if they:
 - Have a valid driver's license.

- O Have a clean driving record for at least [X years]. This means they mustn't have been held at fault for a car accident or arrested on charges of violating vehicle and traffic laws (e.g., driving under the influence of drugs or alcohol).
- Employees will need to complete a form and submit a copy of their driver's license to be eligible for a company car.

2.12.9.5 Company Building Policy

Candela Making Scent is a Company that needs maximum care when working. Company Building Policy is in line with the safety of the Employees, as well as the safety of the building. Employee must:

- Always maintain cleanliness throughout the workplace
- Always wear Protective Gear (especially when working on candles)
- Must always focus on equipment's, to avoid overheating or fire
- Maintain organize and clean workplace

A breach on all the policy may result in disciplinary action up to and including termination of employment. In addition, unlawful or illegal use of the Company's equipment, supplies and internet or email systems may constitute a civil or criminal offence for which they could be personally liable.

2.12.10 Illegal Drugs, Alcohol and Cigarettes or E-Cigarettes

2.12.10.1 Drug, Alcohol, E-Cigarettes, and Cigarettes Policy

Drug, Alcohol, E-Cigarettes, and Cigarettes Policy

Drug and alcohol abuse contributes to billions of losses of productivity and thousands of workplace injuries every year. The management policy is to employ a work force environment free from alcohol abuse or the use of illegal drugs. The company absolutely prohibits the use of alcohol and non-prescribed drugs at the workplace or while on the company premises. It also discourages non-workplace drug and alcohol

abuse. The use, sale or possession of drugs and alcohol while on the job or company property will result in disciplinary action, up to and including termination, and may have legal consequences. Employees are expected and required to report to work on time and in appropriate mental and physical condition for work. It is our intent and obligation to provide a drug-free, healthful, and safe work environment. Candela Making Scents reserves the right to demand a drug or alcohol test of any employee based upon any reasonable suspicion. Reasonable suspicion includes, but not limited to, physical evidence of use, involvement in an accident, or a substantial drop off in work performance. Failure to take a requested test may lead to discipline, including possible termination.

The company also cautions against the use of prescribed or over-the-counter medication which can affect the workplace performance. An employee may be suspended or discharged if the company concludes that he/she cannot perform the work properly or safely because of using over the counter or prescribed medication

Employees must report any conviction under a criminal drug statute for violations occurring on or off the company's premises while conducting company business. A report of conviction must be made within 3-5 days after the conviction. Conscientious efforts to seek such help will not jeopardize any employee's job and will not be noted in any personnel record. An employee may also be required to agree to random testing and a "one-strike" rule.

EMPLOYEE AGREEMENT ON DRUG AND ALCOHOL POLICY

I have read, understand, and agreed to comply with the foregoing rules, policies and conditions. I am aware that violations of this guideline may subject me to disciplinary action, including termination from employment, legal action and criminal liability. I further understand that I have responsibility to maintain a positive representation of the company and govern myself accordingly. Furthermore, I understand that this policy can be amended at any time.

LYCEUM OF THE PHILIPPINES UNIVERSITY CAVITE Dated: **EMPLOYEE COMPANY Authorized Signature** Authorized Signature Print Name and Title Print Name and Title 2.12.10.2 Drug Testing Policy CANDELA MAKING SCENTS' DRUG TESTING POLICIES I. **Employees Subject to Testing** Under CMS' drug and alcohol testing policy, current and prospective employees who work or would work in high-risk or safety-intensive positions will be asked to submit to drug and alcohol testing. No prospective employee will be asked to submit to testing unless an offer of employment has been made. Such offer, however, is conditioned on the prospective employee testing negative for drugs and alcohol. II. Safeguards CMS' policy is intended to comply with all state laws governing drug and alcohol testing and is designed to safeguard employee privacy rights to the fullest extent of the law. III. Selection Not all CMS' employees will be asked to submit to drug and alcohol testing. only

IV. Tested Substances

testing.

those who are assigned to work in high-risk or safety-intensive positions, prospective

employees and employees under reasonable suspicion are subject to drug and alcohol

CMS' drug and alcohol testing program are limited to testing for alcohol and other drug possession and abuse using the required specimen needed. Any other substances that may be tested using the same method used to test for the controlled substances will only be recognized and reported if in case it is in the same kind with the focus substances.

V. Written Notice

Before being asked to submit to a drug and/or alcohol test, the employee will receive written notice of the request or requirements.

VI. Licensed Laboratories

Any drug and/or alcohol testing required by CMS will be conducted by a laboratory licensed by the state. The employee may obtain the name and location of the laboratory that will analyze the employee's test sample by calling the center hours before the employee is scheduled to be tested.

VII. Notice of Results

If the employee is asked to submit to a drug or alcohol test, CMS will notify the employee of the results within 24 hours after it receives the result from the laboratory. To preserve the confidentiality CMS strives to maintain, the employee will be notified by email whether the test results negative nor confirmed positive. If tested positive, see the next point.

VIII. Positive Test Results

If the tested employee receives a notice of confirmed positive result, the employee will be given the opportunity to explain the positive result following the employee's receipt of positive test result. In addition, the employee may have the same sample retested at a laboratory of the employee's choice.

IX. Adverse Employment Action

If there is a reason to suspect that the employee is working under the influence of alcohol or illegal drugs, the employee will be suspended with pay until the result of the test is made available to CMS by the testing laboratory. Where drug or alcohol testing are part of routine physical or random screening, there will be no adverse employment action taken until the test results are in.

X. Confidentiality

CMS will make every effort to keep the drug or alcohol tests results confidential. Only persons with the need to know the results will have the access to them. The employee will be asked for the employees consent before test results are released to anyone else. Be advised, however, that test results may be used in arbitration, administrative hearings, and court cases arising as result of the employee's drug testing. Also, results will be sent to government agencies as required by the Philippine law. If the employee's to be referred to a treatment facility for evaluation, the test result will also be made available to the employee's counselor. The result of the drug testing in the workplace will not be used against the employee in any criminal prosecution.

2.12.11 Forms of Violation

2.12.11.1 Dress Code Policy

DRESS CODE POLICY

Purpose

In order to maintain a safe, healthy, clean and functional work environment, CMS requires that employees wear clean and appropriate clothing for the job. Our dress code policy provides guidelines and some restrictions on the acceptable attire on the workplace.

Scope

This policy applies to all employees who works in our offices or in public who may into contact with customers, colleagues, visitors or members of the public in the course of their duties. This policy also includes off-site employees assigned in off-site activities.

Policy

Dress, grooming, and personal cleanliness standards contributes to the morale of all employees and have an impact to the company's image. Indeed, CMS wants employees who represents the organization or who work on the company premises to have a professional look and to wear appropriate clothing on the workplace.

During the working hours or when representing CMS, employees are expected to present clean, neat and tasteful appearance, employees should dress and groom themselves according to the requirements of his or her position and accepted social standards. This is particularly true if an employee's job involves dealing customers or visitors

in person.

Without unduly restricting individual tastes, the following personal appearance guidelines should be followed:

- Acceptable clothing
 - Dress shirts and pants, sports jackets and blazers
 - Any shirts, pants and skirts that are not excessively light and revealing
 - Clean shoes, including sneakers, boat shoes, or shoes
- Inacceptable clothing
 - Ripped jeans, Bermuda, T-shirts and shorts do not present appropriate professional appearance
 - Any excessively revealing clothes
 - Clothing, which is not appropriate to the body size, either extremely baggy or skinny-fit

- -Clothing with offensive images or slogans
- Clothing with excessive tears, holes or inappropriate stains
- Jewelry
 - Facial jewelry such as eyebrow rings, nose rings, lip or tongue rings, is not professionally appropriate and must not be worn during business hours
- Hair
 - Hair must be clean, combed and neat
 - Unnaturally colored and extreme hair styles, such as spiked hair and shaved heads, do not present an appropriate professional appearance
 - mustache, beards, goatees, and sideburns are acceptably only if they are clean and neatly trimmed
- Nails
 - Finger nails should be clean, neat and of moderate length
 - If nail polish is worn, it should be in good repair
 - Nail arts and extreme nail polish color are prohibited
- Piercing and Tattoos
 - Multiple earrings in each ear are not professionally appropriate and must not be worn during business hours.
 - Visible excessive tattoos and similar body art must be covered during business hours
- Odor and Hygiene
 - Offensive body odor and poor personal hygiene are not professionally appropriate
 - Strongly scented perfume, hairspray, cologne and other personal products

Violations

If an employee's clothing is deemed appropriate, he or she may receive verbal notices or a written warning. Any time off work for this purpose must be unpaid unless, at the employee's written request, the use of vacation pay or other free time credits are authorized.

Repeated violations or violations that have major repercussions may result to disciplinary action being taken up to and including suspension and termination.

Employee Agreement on Dress Code Policy

I acknowledge that I have receive a copy of CMS' dress code policy. I have read and understand the policy. I understand that, if I violate the policy, I may be subject to disciplinary action, including termination. I further understand that I may contact my manager if I have question about any aspect of the policy.

Dated:	
EMPLOYEE	COMPANY
Authorized Signature	Authorized Signature
Print Name and Title	Print Name and Title
2.12.11.2 Anti-Bullying Policy	

ANTI-BULLYING POLICY

Overview

CMS is committed to creating and maintaining a workplace environment which fosters mutual respect, integrity, and professional conduct. In keeping with this commitment, CMS has established this policy and a set of reporting/investigation procedures for all employees relating to the issue of workplace bullying. CMS will not tolerate bullying or harassment in the workplace and will make every reasonable effort to prevent and eliminate conduct which falls within the scope of this policy.

Scope

All employees, directors and officers of the company are covered with this policy. This policy applies to all activities which take place on the corporation's premises (including interpersonal and electronic communications) or which are directly related to

the workplace and during any job-related tasks and activities, including conferences, training programs, travel and social functions.

Bullying Definition

Bullying is characterized by aggressive, intimidating, malicious or insulting, behavior or abusive behavior, or abuse of power through means intended to undermine, humiliate, denigrate, or hurt the person to whom it is directed. Bullying does not always result from manager/subordinate relationship or vice versa; unacceptable peer pressure can also constitute bullying. Bullying can be in any kinds and forms as long as it fits with the generalized definition provided.

Bullying or Harassment does not include:

- Normal exercise of managerial responsibilities including performance reviews, direction, counseling, and disciplinary action where necessary, provided that they are conducted in a respectful, professional manner, in accordance with the company's policies and procedures.
- Social interactions, jokes, and bantering, which are mutually acceptable, provided
 the interactions are respectful and there is no negative impact for others in the
 work environment; and
- Disagreements, misunderstandings, miscommunication and/or conflict situations, provided the behavior of the individuals involved remains professional and respectful.

Consequences of Bullying

A person who is bullied may suffer from physical or emotional symptoms, such as sleep disorders, nausea, sweating, tremors, depression, and loss of confidence and motivation. In addition, they may suffer other consequences, such as loss of training and development opportunities, and missed promotion opportunities.

Employee's Rights Roles and Responsibilities

Each employee of CMS is expected to support the implementation of this policy by:

- Behaving in manner that reflects professional conduct, mutual respect for others and respect for workplace diversity.
- Not intimidating or harassing others
- Participating fully and in good faith in any resolution process or formal complaint and investigation process when it has been determined that they are able to provide relevant information.
- Reporting any bullying or harassment they experience or observe in the workplace that may contravene this policy; and
- Respecting the rights to personal dignity, privacy and confidentiality relating to this policy.

Management Roles and Responsibility

While an employee has a responsibility to maintain and contribute to the preservation of an environment that is free from intimidation, those in positions of authority over employees have more responsibilities than other employees in the corporation's organization.

Managers have an additional obligation to make every reasonable effort to ensure and maintain a workplace free from intimidation or harassment. For the purposes of this policy, their responsibilities include, but are not limited to the following:

- Ensuring that employees have full access to information about employer policies and standards.
- Respecting the rights of all parties to a fair, equitable and confidential process for responding to complaints.
- Providing support to all those involved in problem-solving process; and
- The application of corrective and/or disciplinary measures, if any.

Procedure

Bullied or subjected to any form of harassment in the workplace, in the course of the company's business and any other activity sponsored by the company, here are the first things that can do.

- Employees are encouraged to make it clear to the person who is bullying them that their behavior is undesirable and that it must be stopped.
- If the behavior persists, keep records of incidents of behavior that consider as bullying or harassment, noting the date and time of incident and details of any witness. Such record can be helpful in describing the problem and may also be used if any formal measure is subsequently taken in.
- Should the behavior continue, staff should call the attention of their line manager, another senior manager or even the HR department.
- File the complaint by contacting the department manager or HR manager.it can be
 in verbal or written complaint. Hence, if made verbally, the manager handling the
 complaint should record the details that are provided.
- The manager handling such complaint is the most likely to discuss the complaint
 informally to the alleged offender. Discussion should take place without any delay
 after the complaint has been filed. If the matter does not resolve informally,
 investigation is a must.
- Following an investigation, the decision of the manager will be confirmed in writing to both the complainant and the person against whom the allegation has been made.
- If manager therefore concludes that there is bullying happened, procedures set out in the company's disciplinary procedure will be initiated.

Treatment for Complaints

Any claims of bullying will be investigated promptly, and discretely. All complaints are treated with sensitivity and kept confidential as possible. The identity of

the complainant will never be disclosed to anyone. An appropriate disciplinary action will be taken to eliminate inappropriate behavior.

In addition, an employee may not report to his or her manager if it made an employee feels uncomfortable to do. Find someone to discuss the complaint on other upper management like HR officers. The management encourage to tell them that the conduct is unwelcome, offensive and ask to stop it immediately.

The company will never tolerate intimidation, victimization, retaliation, and discrimination against an individual for filling or assisting in the investigation, whether or not the complaint is upheld. Where such action is alleged, the matter will be dealt with in the same way as the allegation of harassment or bullying.

If an employee believe that they are being subject to reprisal, an employee can use any of the resources described above to report the concern.

Resources for the Plaintiff

Employees who feel they have been bullied or who have been the subject of allegation will be given access to support like counselling, if appropriate. If after an investigation, a period of absence is attributed to proven bullying at work, no absence shall be recorded against the entitlement to occupational sick pay.

Employee Agreement on Anti- Bullying Policy

I acknowledge that I have received a copy of CMS's anti-bullying policy. I have read and understand the policy. I understand that, if I violate the policy, I may be subject to disciplinary action, including termination. I further understand that I will contact my manager if I have any questions about any aspect of the policy.

EMPLOYEE	COMPANY
Authorized Signature	Authorized Signature
Print Name and Title	Print Name and Title

2.12.11.3 Anti-Harassment Policy

ANTI-HARASSMENT POLICY

I. Overview

The company is committed to providing a working environment free from discrimination and/or harassment. CMS prohibit discrimination/harassment in the workplace, whether committed by or against the managers, colleagues, customers, suppliers, or visitors. The management want their employees to work and grow in a healthy, respectful, and productive environment.

Discrimination and/or harassment in the workplace based on race, color, religion, sex, national origin, citizenship, age, sexual orientation, disability, marital status, or any other basis prohibited by law, will not be tolerated. The company prohibits inappropriate conduct based on any of the above characteristics at work, in the company's business, or at events sponsored by the company.

II. Scope

This policy applies to all current employees of CMS, including full-time and parttime, contractual, permanent, and temporary employees and applies to job applicants. This policy applies to all behavior related in any way to work, including off-site meetings, training, and business trips.

III. Definition

Discrimination/harassment is unwanted, unreasonable and offensive behavior towards the person being harassed, which creates an intimidating, hostile or humiliating work environment for the person concerned.

Any type of harassment or discrimination are prohibited and will never be tolerated. Harassment can occur between people of same and opposite sex.

Sexual harassment has been defined as unwelcome and unwanted sexual advances, requests for sexual favors, and other verbal or physical conduct of sexual nature.

Furthermore, the company prohibits inappropriate conduct that is sexual in nature of work, on company business, or company-sponsored events. It is prohibited whether it's between member of the opposite sex or members of the same sex.

IV. Management and Staff Responsibility

All managers have the responsibility to maintain a workplace free from discrimination and personal harassment. Managers are directly responsible for the conduct of their staff and the smooth running of their department. Also, CMS expects all employees to comply with this policy and all employees to conduct themselves appropriately.

V. Procedure

Creating a workplace free from discrimination and harassment is everyone's responsibility. If employee observe or believe that they are a victim of discrimination, sexual harassment, or any other form of harassment at work, during the company's business, or other activities sponsored by the company, immediately report it to one of the following:

- Manager in the management chain; or
- Human resources

An employee may file a complaint by contacting his or her HR. Where it can be verbal or written. Hence, if filed verbally, the manager or HR should record every detail provided such as what happened, when and where it had happened and how often (if applicable). Complaints shall be made as soon as possible but no later than

within 1 year of the last incident of perceived harassment, unless there are circumstances that prevented the victim from doing so.

VI. Treatment for Complaints

Any claims of discrimination and/or harassment will be investigated promptly, and discretely. All complaints are treated with sensitivity and kept confidential as possible. The identity of the complainant will never be disclosed to anyone. An appropriate disciplinary action will be taken to eliminate inappropriate behavior. In addition, an employee may not report to his or her manager if it made an employee feels uncomfortable to do. Find someone to discuss the complaint on other upper management like HR officers. The management encourage to tell them that the conduct is unwelcome, find it offensive and ask to stop it immediately. Human resources will promptly investigate complaints. An employee must fully cooperate with the investigation procedures. If warranted, the company will take appropriate corrective action, up on to and including termination of employment. If an employee believe that they are being subject to reprisal, an employee can use any of the resources described above to report the concern.

EMPLOYEE AGREEMENT ON ANTI HARASSMENT POLICY

I acknowledge that I have received a copy of CMS anti-harassment policy. I have read and understand the policy. I understand that, if I violate the policy, I may be subject to disciplinary action, including termination. I further understand that I may contact my manager if I have question about any aspect of the policy.

Dated:	
EMPLOYEE	COMPANY
Authorized Signature	Authorized Signature
Print Name and Title	Print Name and Title

2.12.11.4 Sexual-Harassment Policy

SEXUAL HARASSMENT POLICY

I. Purpose

CMS is committed to a healthy, harassment-free work environment for all the employees. CMS has developed a company-wide policy intended to prevent harassment of any type, including sexual harassment of its employees, customers, and clients and to deal quickly and effectively with any incident that may occur.

II. Scope

This policy applies to ALL CMS employee. CMS will not tolerate sexual harassment from outside the company either. Customers, investors, contractors, and everyone interacting with the company are covered with this policy.

III. Definition

The law prohibits discrimination based on the ground of gender. Protection from sexual harassment is included under the ground of gender. Unwanted sexual advances and requests for sexual favors, and other unwanted verbal or physical conduct of sexual nature constitutes to sexual harassment.

Sexual harassment can include such things as pinching, patting, rubbing, or leering, dirty jokes, pictures or pornographic materials, comments, suggestions, requests, or demands of a sexual nature. All harassment is offensive, and in many cases, it intimidates others. It will never be tolerated in the company.

IV. Policy Statement

Anybody can be a victim of sexual harassment, regardless of their sex or gender identity and that of the offending party. Sexual harassment can involve one or more incidents that may be physical, verbal, or non-verbal.

V. Reporting Process

If they believe that they are the target of sexual harassment, inform the offending party verbally or in writing that their conduct is offensive and needs to stop.

If they don't want to communicate to the offending party, or when communication is ineffective, report it immediately.

Complaints can be logged in writing with the HR department via email. The complaint will be documented and resolved within not more than 14 days. Furthermore, complaints will be kept confidential.

Both CMS and the Philippine law prohibit any form of retaliation against somebody claiming sexual harassment.

VI. Investigation Process

Once a formal complaint is made, investigation procedures take place. And therefore, be conducted in a confidential and discrete manner as far as is possible without hampering the investigation. Complaints will be investigated by an appointed investigator. A complainant will be kept informed at all stages of the investigation and resolution. At all times throughout the investigation, the alleged offender and/or complainant may have legal counsel as their representative.

VII. Resolution

Both complainant and alleged harasser will be informed of the findings and intended sanctions as soon as the investigation is concluded. Upon receiving the findings of the investigation, the company and investigator should communicate the findings and intended actions to the complainant and the alleged harasser. If the investigator and the company find no harassment, the findings will be communicated to the complainant. If the investigator and the company find harassment had occurred, the harasser will be subject to discipline.

> Sanctions

Where a charge of sexual harassment is substantiated, the company will act fairly in imposing an appropriate sanction as recommended by the investigator. The sanctions available range from a written apology, referral or counseling, a reprimand and a written report to that person's files, reassignment, suspension, to discharge from the company. Seniority or status at the company will not affect the decision as to the appropriate sanction in the circumstances.

> False Accusations

If the investigation reveals evidence that the complainant falsely accused another of sexual harassment, the complainant will be appropriately disciplined, and the documentation will be retained on the complainant's personal file.

VIII. Management Responsibility

It is the responsibility of the director, manager, director of human resources or any person within this company who supervises on or more employees to take immediate and appropriate action to report or deal with incidents of sexual harassment of any type, whether brought to their intention or with personal intent. Under no circumstances should a complaint be dismissed or downplayed, nor the complainant be told to deal with it personally.

IX. Retaliation

Any act of retaliation against a person using this policy in good faith to report an incident of sexual harassment, or a person who is assisting in an investigation of an incident of sexual harassment under this policy is inappropriate and appropriate disciplinary action will be taken against the persons found to have committed such act.

CMS seeks to provide a safe, healthy, and rewarding work environment for its employees, clients, and customers. Sexual harassment will never be tolerated within

the company.

2.12.11.5 Complaints Policy

COMPLAINT POLICY

This document provides guidelines for resolution and treatment of complaints made by the customers. Each employee is responsible for reviewing the elements of the policy below. Also, the employee's signature is required to confirm the reading of the organization's policy.

I. Policy Statement

In Candela Making Scents, they believe that if a customer wishes to file a complaint to express dissatisfaction, it should be easy for them to do so. It is CMS' policy to receive complaints and consider them as an opportunity learn, adapt, improve and provide a better service.

In addition, a quick resolution of complaints in a way that respects and values one's feedback, can be one of the most important factors in recovering a person's confidence about the product/service offered by the company. It can also help prevent further escalation of such complaint. A responsive, efficient, effective and fair complaint management system can assist an organization to achieve this.

II. Purpose

This policy is intended to ensure that Candela Making Scents handle complaints fairly, efficiently and effectively. The company's objective is to ensure that its complaint procedure is properly and effectively implemented, and that complainants feel confident that their complaints and worries are listened to acted upon promptly and equitably. The complaint management system aims to;

 Allow us to respond to questioned raised by people who filed complaints in timely and cost-effective manner.

- Increase customer's confidence in the administrative process, and
- Provide information that they can use to improve the quality of the products, services, personnel and complaint handling.

This policy provides guidance with the staff and individuals who wish to file complaint about the key principles and concept of the complaint management system.

III. Scope

This policy applies to all the staff receiving or managing complaints from customer made to or about us, regarding the products, services, staff, and complaint handling.

IV. Definition

A complaint is an expression of dissatisfaction about the products and/or services offered by Candela Making Scents or his staff, or his action, or lack of action taking regarding operations, facilities or services provided by Candela Making Scents or by a person or body acting on behalf of CMS.

A formal complaint means a complaint that has not been successfully resolved through the complaint management process as outlined in this policy. The complainant has chosen to formalize complaint by completing a complaint form.

An informal complaint means a complaint that has been received by Candela Making Scents, by telephone, email, regular mail or in person, which has not been completed a complaint form. All non-anonymous complaints filed necessitate a response.

V. Complaint Management System

i. Oral Complaints- Candela Making Scents employees who receive a verbal complaint should try to resolve the issue immediately as possible. If staff cannot resolve the problem immediately, they should offer to refer it to the complaint manager for resolution. The complaint managers will be the named persons to deal with the complaints through the process. When staff or managers receive an

oral complaint, both should listen sincerely to the concerns raised by the complainant. Any contact with the complainant must be polite courteous and sympathetic. At all times, staff and managers must remain calm and respectful.

After discussing the problem, each manager or staff handling the complaint should suggest an action plan to resolve the issue. If this action plan is acceptable, the staff member should clarify the agreement with the complainant and agree on a way in which the results of the complaint will be communicated to the complaint.

If the proposed action plan is not acceptable to the complainant, the staff member or manager should ask the complainant to make his or her complaint in writing to Candela Making Scents and provide a copy of procedure and complaint form to be completed.

In both situation, details about the complaint should be recorded in a complaint form.

ii. Written Complaints- When a complaint is received in writing, it must be forwarded to the designated Complaint Manager, who must enter it in the complaint register and sent an acknowledgement receipt within 5 working days to establish a relationship of confidence with the person who filed the complaint. If necessary, further clarifications should be obtained from the complainant. If the complaint is not made by the customer but on his behalf, the customer's consent, preferably in writing, must be obtained in advance from the customer.

After receiving a complaint letter, a copy of the complaint procedure must be given to the customer. Clearly explain to the complainant the complaint process, the time it can take and realistic expectations.

Immediately on receipt of the complaint, Candela Making Scents should launch an investigation and provide full explanation to the complainant within 5

working days after complaint receipt, either by writing or arranging a meeting within the individuals concerned.

If a meeting is organized, the complainant may, if he or she wishes, be accompanied by a friend, relative or representative, such as lawyer.

At the meeting, the detailed explanation of the results of the investigation should be given and apology should also be made if deemed appropriate. This type of meeting gives CMS the opportunity to show the complainant that the matter has been taken seriously and has been thoroughly investigated.

Finally, the result of the survey and meeting should be documented and any weaknesses in CMS; s procedure s should be identified and modified.

VI. Role of Manager

The manager who receives the complaints should evaluate the information to determine whether it falls in the scope of this policy. If so, the manager will collect and review all available information and attempt to resolve the issue informally through discussion with the complainant. The manager may choose to use human resources or other resources as required, if they require assistance or advice. Managers are required to involve their departmental human resource representative before taking any disciplinary action against employees. Managers must ensure that every staff involve in resolving the complaint are aware of their responsibility to maintain the confidentiality of the matter and to respect the privacy rights of the parties involved.

• Informal Complaint Files- Details of informal complaints should be noted as soon as possible and may include information such as when, where and how the alleged issue giving rise to the complaint occurred, who was involve and names of potential witnesses. These notes may be required if a formal complaint is filed. Complaints that are resolved amicably to the complainant's satisfaction will not be followed up. However, all records relating to the resolution of informal

complaints must be kept within each department in accordance with current policies and by-laws. Any disciplinary action resulting from an informal complaint will be maintained in accordance with the established human resources procedures and policies.

Unresolved Complaints- If the problem cannot be resolved amicably or if the
complainant requests a formal investigation into the alleged misconduct, he or she
must submit a formal complaint form.

VII. Penalties for Specific Offenses

Penalties for group 1

• First offense: Oral or written reprimand

• Second offense: Suspension or termination

Group 1 Offenses

- Knowingly filling out time sheets of another employee.
- Having one's sheet filled out by another employee, or unauthorized altering of a time sheet.
- Being tardy habitually without reasonable cause.
- Being absent without notification or excuse.
- Leaving the job or the regular working place during working hours for any reason without authorization from the manager, except for lunch, rest periods and going to restrooms.
- Disorderly conduct on company property.
- Immoral conduct or indecency on company property.
- Leaving work before end of shift or not being ready to go to work at the start of shift.
- Interfering with the work of other employees.
- Inefficiency or lack of application effort on the job.
- Violations of company policies.

- Contributing to unsanitary conditions or poor housekeeping.
- Imperiling the safety of another employee.
- Malicious gossip and/or spreading of humors.

Penalties for group 2

• First offense: Suspension or termination

Group 2 Offenses

- Gambling on company property.
- Possession of narcotics, or consuming narcotics on company property.
- Reporting for work in an intoxicated condition.
- Responsibility for instigating fighting on company property.
- Dishonesty or of removal of another employee's property or company property without permission.
- Willful destruction of company property.
- Insubordination.
- Misinterpretation of physical condition or other important facts in seeking employment.
- Refusal to perform work assigned to an employee.
- Absence for two consecutive working days without notification to the company or without acceptable excuse.
- Petty thievery.
- Possession of firearms, fireworks, or explosives on the company property without permission from management.

VIII. Employee Agreement on Complaints Policy

I have read, understand and agreed to comply with the foregoing policies, rules and conditions. I am aware that violation of this guidelines may subject me to disciplinary action, including termination from employment or legal action. Furthermore, I understand

that this policy can be amended at any	that this policy can be amended at any time.				
Dated:					
EMPLOYEE	COMPANY				
Authorized Signature	Authorized Signature				
Print Name and Title	Print Name and Title				

2.13 Strategic Plan

A Strategic Plan is an essential planning document that builds on the corporate mission, vison, values and objectives set out in the corporate strategic plans. The table below showed the plan for the span of five consecutive years.

2022 (First Year of Operation)				
MONTH	OBJECTIVES	ACTIVITIES/ DESCRIPTION	BUDGET	LEAD PERSON/S
January – March	Be able to have a successful opening of the business, and gather first feedback from the customer, and reach as much as possible customer thru marketing strategy. Hire suitable	• Paid Online Marketing in all social platform such as Facebook, and Instagram	20,000	Marketing Staff and Sales Staff

	employee for the			
	company			
April – June	Be able to maintain the sales, and take new innovation and development to take new strategy to have more sales by reaching possible customer nearby provinces	• Paid Online Marketing in all social platform such as Facebook, and Instagram	10,000	Production Manager, Chief Financial Officer, Purchaser, Sales Staff and Marketing Staff
July – October	Be able to get first set of resellers on nearby provinces	• Setting Reseller price that differs from retail prices, which have minimum orders requirement to avail the reseller prices and/or promo	10,000	Production Manager, Chief Financial Officer, Purchaser and Sales Staff
November - December	Maintain the current sales, take new venture to different variety of products to possible growth in sales for the next year of operation.	• Experimenting new variety of product by taking trials in making different scent and design in preparation for the next year's operating year	15,000	Production Manager, Chief Financial Officer, Purchaser and Sales Staff

	Anniversary for		
	the next year,		
	creating promos		
	for Christmas and		
	New year.		

Table 2.3: Strategic Plan- Year 2022 (First Year of Operation)

	2023 (Second Year of Operation)				
MONTH	OBJECTIVES	ACTIVITIES/ DESCRIPTION	BUDGET	LEAD PERSON/S	
January - December	Be able to maintain the sales, and take new innovation and development to take new strategy to have more sales by reaching possible customer nearby provinces	Paid Online Marketing in all social platform such as Facebook, and Instagram	20,000	Marketing Staff and Sales Staff	
February - November	Be able to get resellers on online and nearby provinces	• Setting Reseller price that differs from retail prices, which have minimum orders requirement to avail the reseller prices and/or promo in physical stores like outlet bazaar and online shops.	10,000	Production Manager, Chief Financial Officer, Purchaser and Sales Staff.	

December	Preparation of Anniversary for the next year, creating promos for Christmas and New year.	 Adaptation to the community. In preparation for the next year's operating year. 	25,000	Production Manager, Chief Financial Officer
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Table 2.4: Strategic Plan- Year 2023 (Second Year of Operation)

	2024 (Third Year of Operation)				
MONTH	OBJECTIVES	ACTIVITIES/ DESCRIPTION	BUDGET	LEAD PERSON/S	
January – December	Be able to maintain the sales, and take new innovation and development to take new strategy to have more sales by reaching possible customer nearby provinces.	 Paid Online Marketing in all social platform such as Facebook, and Instagram Product promo, product redesigning by seasons and yearly events. 	1,000	Marketing Staff and Sales Staff	
March- May	Maintaining good workplace and bond to each employee.	• Team Building Activity	10,000	Production Manager, Chief Financial Officer, Purchaser, Sales and Marketing Staff.	

November - December	Maintain the current sales, take new venture to different variety of products to possible growth in sales for the next year of operation Preparation of Anniversary for the next year, creating promos for Christmas and New year.	• Launching of New Designs and Product to the public. Preparation for the next year's operating year	15,000	Production Manager, Chief Financial Officer, Purchaser and Sales Staff
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Table 2.5: Strategic Plan- Year 2024 (Third Year of Operation)

2025 (Fourth Year of Operation)				
MONTH	OBJECTIVES	ACTIVITIES/ DESCRIPTION	BUDGET	LEAD PERSON/S
January – March	Increase this year's audience reach by 20% more than last year.	Aside from advertising in social media platforms, sponsor social media influencers with high following to review the products.	20,000	Marketing Staff and Sales Staff
April – June	Maintain the sales from 1 st quarter	Keep advertising on social media platforms and maintain a good rapport with existing customers.	15,000	Production Manager, Chief Financial Officer,

July –	Increase sales by 10% more than	Distribute products to nearby stores and groceries as consignment	20,000	Sales Staff and Marketing Staff Production Manager, Chief Financial Officer,
September	last quarter	to gain more customers and sales.	20,000	Purchaser, Sales Staff and Marketing Staff
October - December	Sales increase because of the holidays	Take advantage of the incoming holidays by producing holiday-themed candles and holiday promos.	25,000	Production Manager, Chief Financial Officer, Purchaser, Sales Staff and Marketing Staff

Table 2.6: Strategic Plan- Year 2025 (Fourth Year of Operation)

2026 (Fifth Year of Operation)							
MONTH	OBJECTIVES	ACTIVITIES/ DESCRIPTION	BUDGET	LEAD PERSON/S			
January – March	Improved and better quality of products.	Start using much betterquality materials to produce candles.	30,000	Production Manager and Chief Financial Officer			
April – June	More stores selling the candles outside of the province.	Start distributing the products to stores as consignment outside of the province	25,000	Production Manager, Purchaser, and Sales Staff			
July – September	Maintain the sales from 1 st and 2 nd quarter	Keep advertising on social media platforms and maintain a good rapport with existing and new customers.	20,000	Production Manager, Chief Financial Officer, Sales Staff and Marketing Staff			
October - December	Existing and new customers subscribes to the new subscription box	Introduce the new monthly subscription box with interesting and related things with the month's theme. October – Mental Health Awareness Month	40,000	Production Manager, Purchaser, Sales Staff and Marketing Staff			

		November – Halloween December – Christmas		
January - December	To wider production of business.	Branching- setting new branch to other provinces or area.	4,000,000	All Department and Staff, Possible Investors

Table 2.7: Strategic Plan- Year 2026 (Fifth Year of Operation)

CHAPTER III TECHNICAL ASPECT

The technical aspect is one of the essential parts of this study as this factor responds and shows the technicalities and basic structure of the proposed business. It helps the entrepreneur to determine the technical requirements of the business.

This includes the structure, equipment's, utilities, facilities, layout designs and location of the business. It also discusses how and when the products are to be produced, executed and what technology are to be used.

3.1 Business Location

3.1.1 Office and Store Location

The vicinity of the Business Office, Store and Factory is in 35 km Emilio Aguinaldo Highway Silang Junction South, Tagaytay Cavite Philippines 4120. The place is accessible for the target market and customers. It is surrounded by buildings, subdivisions, malls, restaurant and churches. It is along the way of people coming from Dasmarinas and Silang going to Mendez, Alfonso and some places in Batangas like Calaca and Nasugbu, vice versa.

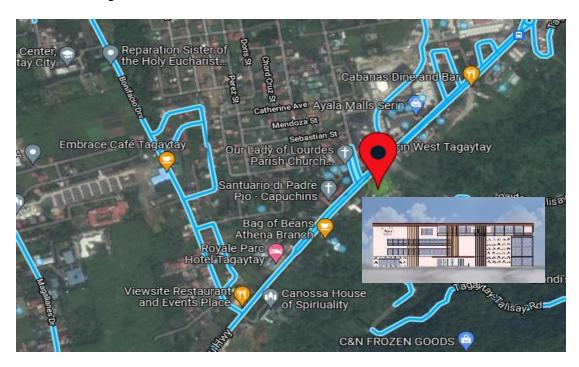


Figure 3.1: Business Location- Office and Store Vicinity Map

3.1.2 History of Tagaytay City, Cavite

From the residents of the said place, the word Tagaytay is came from "TAGA" meaning to cut and "ITAY" which means father. A father and son were said to be on a wild boar chase when the animal they were pursuing suddenly turned and attacked them. Fearing for his father's safety as the boar violently charged the old man, the son cried out "TAGA, ITAY!" which means "cut him down, father!" The son's exhortation and shouts reverberated in the valleys of the ridge and were heard by the residents, wood gatherers, hunters and kaingeros in the forests. Thus, the shout and the words Taga, Itay became the subject of conversation among the people in the countryside for several days. In time, the place from where the shouts came began to be known as the beautiful southern city of Tagaytay.

In the Year 1896, during the Philippine Revolution, Tagaytay became a place of refuge and hideaway for revolutionaries from the nearby provinces of Batangas and Laguna and other neighboring towns of Masilao (now Amadeo), Malabon Grande (now Gen. Trias), Silang, Dasmarinas, Mendez and Indang. Its central location amidst these towns and provinces, the wild preponderance of forests on its ridges and the vast undulating topography of its lands characterized by wide stretches of cogon offered a ready sanctuary and haven from pursuit of the Katipuneros. As a passageway for the revolutionary activities in the said provinces, the natives and revolutionaries described movement to and from the towns via Tagaytay with the word "MANANAGAYTAY," which means traversing the ridges of Tagaytay.

On the 3rd of February 1945, during the outbreak of the Second World War, the 11th Ariborne Division led by Lieutenants General William Krugers 8th Army airdropped military supplies and personnel on the Tagaytay ridge, prior to the Liberation of Manila from the Japanese colonization. The city officials of Tagaytay commemorate this event in coordination with the Philippine Historical Institute installed a marker at the junction of the Silang-Canlubang-Nasugbu roads.

On the 21st of June 1938, by the late President Manuel L. Quezon of Commonwealth Act No. 338, a bill authored by Rep. Justiniano S. Montano of Cavite, Tagaytay became a chartered city. Today, the City of Tagaytay is identified as one of the

priority areas for tourism development of the Department of Tourism. Likewise, the city has been identified in the CALABARZON as a tourist center.

3.1.3 Quick Facts

Population: 85,330 (2020 Census)

Population Density: 1,300/km2 (3,400/sq mi)

Growth Rate: 3.89% per year

Land Area: 65.00 km2 (25.10 sq mi)

Elevation: 292 m

Highest Elevation: 740 m

Lowest Elevation: 5 m

No. of Barangays: 34 Barangays

Income Class: 2nd City Income Class

Revenue: ₱ 927,597,281.80 (2016)

Native Language: Tagalog

3.1.4 Tagaytay City, Cavite composed of 34 Barangays:

- ASISAN
- BAGONG TUBIG
- CALABUSO
- DAPDAP EAST
- DAPDAP WEST
- FRANCISCO
- GUINHAWA NORTH
- GUINHAWA SOUTH
- IRUHIN EAST
- IRUHIN SOUTH

- IRUHIN WEST
- KAYBAGAL CENTRAL
- KAYBAGAL NORTH
- KAYBAGAL SOUTH

(POBLACION)

- MAG-ASAWANG ILAT
- MAHARLIKA EAST
- MAHARLIKA WEST
- MAITIM 2ND CENTRAL
- MAITIM 2ND EAST
- MAITIM 2ND WEST

- MENDEZ CROSSING EAST
- MENDEZ CROSSING WEST
- NEOGAN
- PATUTONG MALAKI SOUTH
- SILANG JUNCTION SOUTH
- SUNGAY EAST
- SUNGAY WEST

- PATUTONG MALAKI NORTH
- SAMBONG
- SAN JOSE
- SILANG JUNCTION NORTH
- TOLENTINO EAST
- TOLENTINO WEST
- ZAMBA

3.1.5 Geography

Tagaytay has a total land area of 65.0 km² (25.10 sq mi) which represents about 4.37% of the total area of the Province of Cavite. It lies within 120° 56' longitude and 14° 6' latitude and overlooks Manila Bay to the North, Taal Volcano and Lake to the south and Laguna de Bay to the east.

The southern and eastern portions of Tagaytay are covered by hills and mountains which is generally forests, pine trees and open grasslands. The city lies along Tagaytay Ridge, a ridge stretching about 32 kilometers from Mount Batulao in the west to Mount Sungay in the east with elevations averaging about 610 meters above sea level. Mount Sungay, in Tagaytay is the highest point of the province of Cavite at 740 meters. The ridge, which overlooks Taal Lake in Batangas province, is the edge of Taal Caldera. The 25-by-30-kilometre (16 mi \times 19 mi) wide cavity is partially filled by Taal Lake.

Tagaytay has a mild tropical monsoon climate characterized by cooler weather compared to Manila, lower humidity and abundant rainfall. The city has an average temperature of 22 °C (72 °F) and rarely exceeds 31 °C (88 °F). With its high elevation, the city gets foggy, windy, and cooler temperatures during the months of December, January and February. Like most areas in the province of Cavite, the city has two pronounced seasons: dry from November to April and wet during the rest of the year. The climate has made the city ideal for sports, picnics, conferences, honeymoons, country homes, and spiritual retreats. The cool Tagaytay breeze has made the city ideal for casual and competitive kite flying.

3.1.6 Economy

In terms of Economy, Tagaytay City has five sectors namely Primary, Secondary, Tertiary, Personal and Community. In the Primary Sector it includes Tourism, Agriculture, Poultry and Livestock and lastly, Commerce and Industry. In the Secondary sector, it has Construction while in the Tertiary sectors it has Financial Institutions, Wholesale and Retail Trade, Transportation and Communication. In Personal and Community sector it composed of Parlors, Shop, Restaurant and Hospitals. Tagaytay is known for its geography as tourism increases in the area.

3.2 Floor Plan

3.2.1 Office, Store and Factory Floor Plan

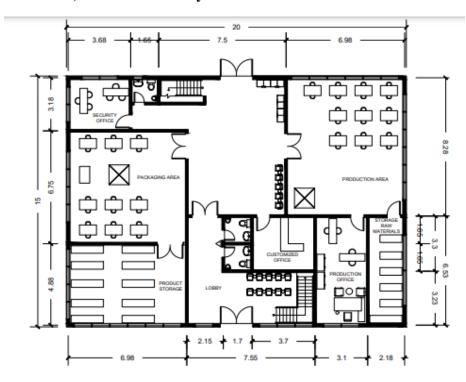




Figure 3.2: Office, Store and Factory Floor Plan: Ground Floor

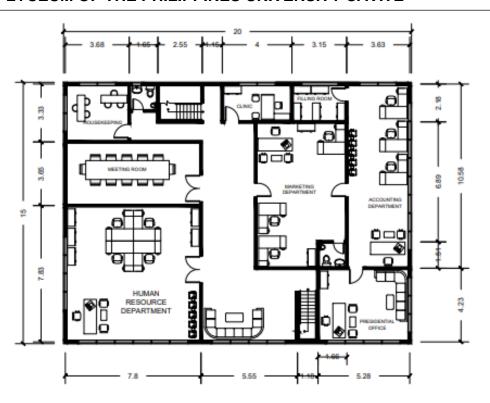




Figure 3.3: Office, Store and Factory Floor Plan: Second Floor

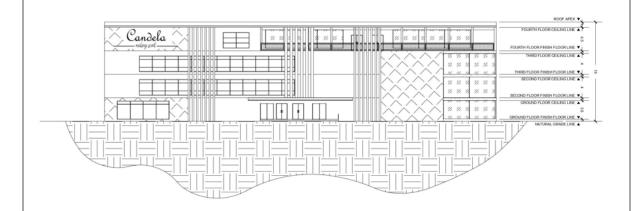




Figure 3.4: Office, Store and Factory Floor Plan: Front Elevation

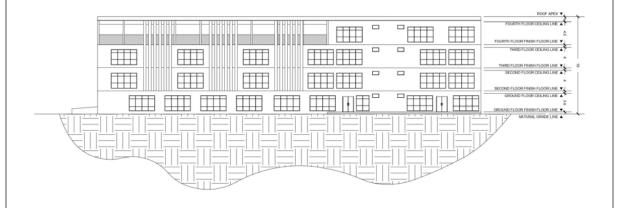




Figure 3.5: Office, Store and Factory Floor Plan: Rear Elevation



Figure 3.6: Office, Store and Factory Floor Plan: Actual Building Design

3.3 List of Assets

3.3.1 List of Depreciable and Non-Depreciable Assets

List of Assets					
Assets	Supplier	Unit Cost	Qty	Total Amount	
Pro	perty, Plant a	and Equipment			
Building (300 sq. m.)		₱ 2,940,000.00	1	₱ 2,940,000.00	
Land (350 sq. m.)		₱ 4,900,000.00	1	₱ 4,900,000.00	
T	₱ 7,840,000.00				
Machineries					
Automated Candle Machine	Stellar Equipment and Machinery, Inc.	₱ 280,000.00	1	₱ 280,000.00	
Automated Candle Machine Mixer	Inc.				

Point of Sale System- Cash Register Machine	Asiatic Cash Register	₱ 6,950.00	1	₱ 6,950.00
Digital Automatic Weighting Machine and Quality Control Machine	Stellar Equipment and Machinery, Inc.	₱ 150,000.00	1	₱ 150,000.00
Т	₱ 436,950.00			
	Vehi	icle		
Delivery Service	Toyota Company	₱ 750,000.00	1	₱ 750,000.00
Т	₱ 750,000.00			
Furniture and Fixtures				

Product Display Shelves	Shelves and Display Enterprise	₱ 1,625.00	8	₱ 13,000.00
Storage Racks	Shelves and Display Enterprise	₱ 1,250.00	20	₱ 25,000.00
Filing Cabinet	Magneto Enterprises	₱ 3,500.00	5	₱ 17,500.00
Locker	Magneto Enterprises	₱ 2,500.00	2	₱ 5,000.00
Cabinet	Magneto Enterprises	₱ 2,500.00	10	₱ 25,000.00

Desk Counter	Shelves and Display Enterprise	₱ 2,500.00	1	₱ 2,500.00
Steel Work Table	Magneto Enterprises	₱ 2,500.00	20	₱ 50,000.00
Hydraulic Chairs	Magneto Enterprises	₱ 1,100.00	14	₱ 15,400.00
Chairs	Magneto Enterprises	₱ 2,856.00	7	₱ 19,992.00
Biometric Machine	AAV Technology Solutions	₱ 3,500.00	1	₱ 3,500.00
Water Fountain Machine	Lazada Philippines	₱ 9,600.00	2	₱ 19,200.00

CCTV Camera	Villegas Security Installation	₱ 2,500.00	20	₱ 50,000.00
Floor standing air conditioner	LG Electronics Company	₱ 23,500.00	4	₱ 94,000.00
Split Type Aircon	Condura Company	₱ 2,800.00	9	₱ 25,200.00
Clinic Bed	Golden Horse Medical Supplies	₱ 5,000.00	2	₱ 10,000.00
Bed Side Screen	Lazada Philippines	₱ 599.00	1	₱ 599.00

Office Tables	Talan Furniture	₱ 5,000.00	16	₱ 80,000.00
Long Rectangular Tables	Talan Furniture	₱ 18, 600.00	1	₱ 18,600.00
Rotating Chair	Lazada Philippines	₱ 1,299.00	38	₱ 49,362.00
Portable Radio	Lazada Philippines	₱ 250.00	13	₱ 3,250.00
Automatic Temperature Scanner	Lazada Philippines	₱ 399.00	1	₱ 399.00
T	OTAL			₱ 527,502.00

	Office Eq	uipment		
Computers	HP Philippines	₱ 33,488.00	14	₱ 468,832.00
Printer Machine	Canon	₱ 182, 568.00	1	₱ 182, 568.00
Landline Phone	JG Superstore	₱ 800.00	8	₱ 6,400.00
Projector	JG Superstore	₱ 1,699.00	1	₱ 1,699.00
Т	OTAL			₱ 659,499.00
	Office S	upplies		

Tape Dispenser	General Merchan- dise Shop	₱ 65	10	₱ 650.00
Staplers	General Merchan- dise Shop	₱ 55	10	₱ 550.00
Scissors	General Merchan- dise Shop	₱ 25.00	10 Pcs.	₱ 250.00
Calculator	General Merchan- dise Shop	₱ 350.00	10 Pcs.	₱ 3,500.00
Ballpens	General Merchan- dise Shop	₱ 150.00	20 Box	₱ 3,000.00
Pencils	General Merchan- dise Shop	₱ 85.00	20 Box	₱ 1,700.00

Markers	General Merchan- dise Shop	₱ 420.00	10 Box	₱ 4,200.00
Folders	General Merchan- dise Shop	₱ 8.00	100 Pcs.	₱ 800.00
Binders	General Merchan- dise Shop	₱ 98.00	50 Pcs.	₱ 4,900.00
Binder Clips	General Merchan- dise Shop	₱ 45.00	20 Box	₱ 900.00
Bond Papers	General Merchan- dise Shop	₱ 800.00	5 Box	₱ 4,000.00
Staples	General Merchan- dise Shop	₱ 58.00	50 Box	₱ 2,900.00

Paperclips	General Merchan- dise Shop	₱ 35.00	20 Box	₱ 700.00
Rubber Bands	General Merchan- dise Shop	₱ 148.00	10 Box	₱ 1,480.00
Tape	General Merchan- dise Shop	₱ 4,088.00	5 Box	₱ 20,440.00
Printer Ink	General Merchan- dise Shop	₱ 1,090.00	10 set	₱ 10,900.00
Т	COTAL			₱ 60,870.00
	Safety S	uppnes	Ι	
First Aid Kit	Lazada Philippines	₱ 2,500.00	2 Pcs	₱ 5,000.00
Fire Extinguisher	ML Serquinia Trading	₱ 1,250.00	4 Pcs	₱ 5,000.00

Emergency Lights	Omni Philippines	₱ 800.00	10 Pcs	₱ 8,000.00
	TOTAL			₱ 18,000.00
	Cleaning	Supplies		
Toilet Brush	Lazada Philippines	₱ 15.00	10 Pcs.	₱ 150.00
Window Wiper	Lazada Philippines	₱ 199.00	4 Pcs.	₱ 796.00
Scrub Brush	Lazada Philippines	₱ 14.00	10 Pcs.	₱ 140.00
Vacuum Cleaner	Lazada Philippines	₱ 1,629.00	2 Pcs.	₱ 3,258.00
Мор	Lazada Philippines	₱ 225.00	2 Pcs	₱ 450.00
Trash Can	Lazada Philippines	₱ 2,000.00	4 Sets	₱ 8,000.00
Garbage Bag	Lazada Philippines	₱ 47.00	60 Roll	₱ 2,820.00
Broom and Dustpan	Lazada Philippines	₱ 150.00	8 Pcs	₱ 1,200.00
Toilet Paper	Lazada Philippines	₱ 136.00	20 Box	₱ 2,720.00
Rubber Gloves	Lazada Philippines	₱ 48.00	20 Pcs.	₱ 960.00
All-purpose Cleaner	Lazada Philippines	₱ 129.00	12 Pcs.	₱ 1,548.00

Sanitizer	Lazada Philippines	₱ 64.00	24 Pcs	₱ 1,536.00		
T	TOTAL					
Aluminum Melting Pitcher	Lazada Philippines	₱ 700.00	2 Set	₱ 1,400.00		
Measuring Cups	Lazada Philippines	₱ 35.00	1 Pcs.	₱ 35.00		
Weighing Scale	Lazada Philippines	₱ 450.00	2 Pcs.	₱ 900.00		
Apron	Misamel Garments	₱ 35.00	30 Pcs.	₱ 1,050.00		
Molder	Lazada Philippines	₱ 25.00	10 Pcs.	₱ 250.00		

Wick bar/holders	Lazada Philippines	₱ 2.00	100 Pcs.	₱ 200.00	
7	ГОТАL			₱ 3,835.00	
	Raw Materia	als (Direct)			
Tin Jar- Small	Lazada Philippines	₱ 20.00	500 P	cs. ₱ 10,000.00	
Tin Jar- Medium	Lazada Philippines	₱ 28.00	500 P	es. ₱ 14,000.00	
Tin Jar- Large	Lazada Philippines	₱ 35.00	300 P	es. ₱ 10,500.00	
Glass Jar- Small	Lazada Philippines	₱ 22.00	500 P	es. ₱ 11,000.00	
Glass Jar- Medium	Lazada Philippines	₱ 35.00	500 P	es. ₱ 17,500.00	
Glass Jar- Large	Lazada Philippines	₱ 42.00	300 P	es. ₱ 12,600.00	

Glass Jar- Small	Lazada Philippines	₱ 20.00	500 Pcs.	₱ 10,000.00	
Glass Jar- Medium	Lazada Philippines	₱ 33.00	500 Pcs.	₱ 16,500.00	
Glass Jar- Large	Lazada Philippines	₱ 40.00	300 Pcs.	₱ 12,000.00	
Box	Lazada Philippines	₱ 16.00	3,000 Pcs.	₱ 48,000.00	
Abaca Rope	Lazada Philippines	₱ 60.00	100 Pack	₱ 6,000.00	
Bubble Wrap	Lazada Philippines	₱ 14.00	100 Meter/ Pack	₱ 1,400.00	
Soy Wax	Essential Basic Needs Store	₱ 300.00	450 Kilo	₱ 135,000.00	

Coconut Oil	Nutrifinds Store	₱ 300.00	25 Liters	₱ 7,500.00
Lavander Scent	The Cool Mom's Shop (Online Store)	₱ 3,500	9 Liters	₱ 31,500
Coffee Scent	The Cool Mom's Shop (Online Store)	₱ 3,500	6 Liters	₱ 21,000
Strawberry Scent	The Cool Mom's Shop (Online Store)	₱ 3,500	4 Liters	₱ 14,000
Coconut Scent	The Cool Mom's Shop (Online Store)	₱ 3,500	5 Liters	₱ 17,500
Rosemary Scent	The Cool Mom's Shop (Online Store)	₱ 3,500	5 Liters	₱17,500

OVERALL TOTA	OVERALL TOTAL OF ALL ASSETS			
TOTAL				₱ 459,000.00
Vanilla Scent	Store)			
	(Online			
Par	Shop	₱ 3,500	10 Liters	₱ 35,000
~	Mom's			
*	The Cool			
Citius Sceni	Store)			
Citrus Scent	(Online			
	Shop	₱ 3,500	3 Liters	₱ 10,500
	Mom's			
	The Cool			

Table 3.1: List of Depreciable and Non-Depreciable Assets

3.4 Product Description

3.4.1 Label or Packaging





SMALL MEDIUM LARGE

Figure 3.7: Product Description- Product Label



Figure 3.8: Product Description- Product Packaging

3.4.2 Product

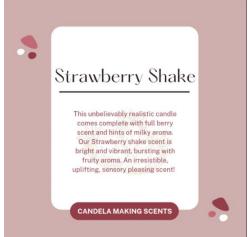
Since the business are specialized with a customized product preferred by the customers. The customer has a right and free to make their preferred packaging design to their own products. The said customized design are to be printed in the store upon payment of the product. Here are the products that are regularly stored and delivered to the store and other partners stores and resellers in different areas. Products are available in different sizes and in metal tins and glass jar.

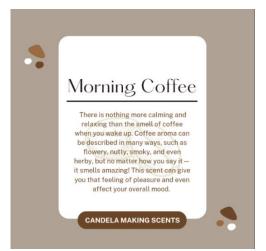
3.4.2.1 Seven Herbs in Seven Colors













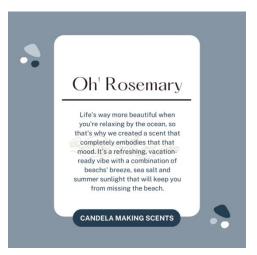


Figure 3.9: Product- Seven Herbs in Seven Colors Design



Figure 3.10: Product- Seven Herbs in Seven Colors in Tin Cans



Figure 3.11: Product- Seven Herbs in Seven Colors in Glass Jar

3.4.2.2 LGBTQ+ Candles

The LGBTQ+ Candles are made to stand up with and show support to the LGBTQ+ community. They are made to show solidarity and acceptance towards them. These candles show and promote inclusivity.

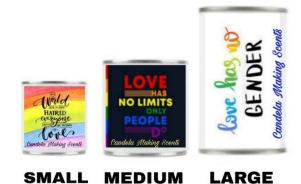


Figure 3.12: Product- LGBTQ+ Candles in Tin Cans



Figure 3.13: Product- LGBTQ+ Candles in Glass Jar

3.4.2.3 Zodiac Candles

The Zodiac Candles are inspired by the western zodiac signs. The western zodiac signs are Aries, Taurus, Gemini, Cancer, Leo, Virgo, Libra, Scorpio, Sagittarius, Capricorn, Aquarius and Pisces. Written on the label are the personalities that each of the signs represent.

























Figure 3.14: Product- Zodiac Sign Candles Design



SMALL MEDIUM LARGE

Figure 3.15: Product- Zodiac Sign Candles in Tin Cans



SMALL MEDIUM LARGE SMALL MEDIUM LARGE

Figure 3.16: Product- Zodiac Candles in Glass Jar

3.4.2.4 Motivational and Seasonal Candles



Figure 3.17: Product- Motivational and Seasonal Candles Design

3.4.2.5 Candela Colors

Candela Colors are available in different shape and in different colors.



Figure 3.18: Product- Candela Colors Design

3.5 Product Process

3.5.1 Product Process

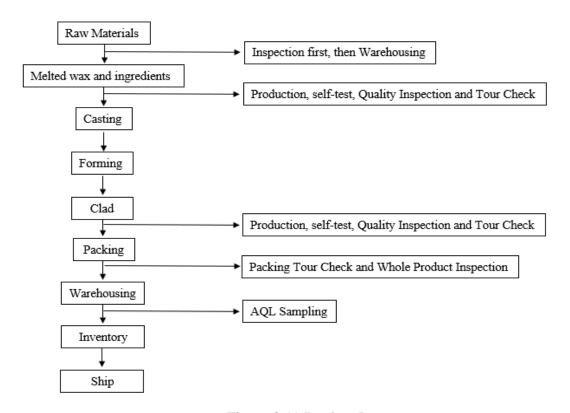


Figure 3.19 Product Process

The management product process is essential to make the production of the business visible. The first step in processing the product is the procurement and inspection of raw materials, after that it is stored in one place to keep its quality and safeness. The second step is melting the wax and added ingredients. This step is the crucial part where the management need to secure the balance and measurement of each ingredient to meet the desired products. Self-test, quality inspection and tour check of the product are being assess. The third to fifth step is casting, forming and clad where excess wax is check to remove. The sixth step is packaging, in this part the product is being designed to the specific packaging that the management will offer to its customer. The seventh and eight step is warehousing and inventory, after doing the whole process of the production the management will store its finish products in the warehouse/storage to get its inventory. After checking and clearing of inventory, it will remain stored until it

transferred to the stall or to the customers.

3.5.2 Production Process- Customized

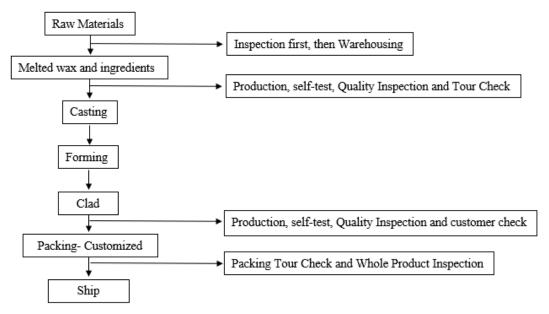


Figure 3.20 Product Process- Customized

The management customized product process is essential to make the production of the business visible not only to the management and its employees but also to its customers, who are intended to make the product customized base on their desired style, design and scents of the products. The first to fifth step of this product process is likely the same with the first product process above. The only similarity is that, on its sixth step, the packaging is made for customized. It only means that the customers want is the one the management will be doing. After assessing and checking the quality and design by the management and the customer, the product is already done and made to ship or claim by the customers.

CHAPTER IV MARKETING ASPECT

Marketing Aspect introduced the business, its business description, the industry profile and analysis, the study of demand and supply and its marketing mix. Candles have been categorized based on type and raw material the business will be using. Innovation in candles, new areas of application and rise in usage of candles for special occasions and ambience etc. are seen as a key driver of the candle market across the globe. Increasing consumption of eco-friendly candles and a rise in demand for candles for home decoration purposes will be going to create good opportunities in the candle market.

4.1 Business Description

Candle sales in the Philippines has improved in the past years, with an increasing variety of scents and styles. Most people, domestically and abroad, choose to add candles to their homes for various seasons. The use of scented candles is recommended for those aged 18 and above and proper guidance is needed for those aged 17 and below because of potential dangers it can bring. Scented candles can be used for decorations, or for adding scent to their home such as in the bathroom, bedroom and living rooms. As experienced in the past few years, the candle business in the Philippines has been in demand in the market. The trend of acquiring a healthy and relaxing lifestyle while having home décor is shifting nowadays because consumers tend to get two benefits with one product, which is from scented candles.

Candela Making Scent envisioned putting a store in Tagaytay which will offer several products of scented candles. In line with the company's vision and mission, the business aims to provide the best quality of scented candles to the market. The management will offer customized manufactured candles that available in-store. Candela Making Scents consider the shifting of different ways to sell product and attract new customers. The company envision on having online market flatform for the possible customer outside its target market location.

4.2 Industry Profile and Analysis

Businesses exist in a competitive market. Candles are in fierce competition in the industry because it must be of the best quality to suit the value of the consumer willing to pay. According to the 2020 census, Tagaytay city has a total of 85,000 population with 15,969 households, which helps the company to look at how large the market is in the scale of the city. The market opportunities for candles business in Tagaytay could lead to a rise in demand since the increasing consumption of eco-friendly candles with the city's weather is very ideal, especially for those people who will stay in a hotel or for staycation. It is also ideal with nearby cities, such as Indang, Silang, Dasmarinas, Trece Martires and another nearby city from Tagaytay.

Moreover, in addition to the popularity of this product, candles offer business owners several other benefits, including:

- **Low-cost entry.** Some types of homemade candles require more expensive components than others, but in general, candlemakers may make their products with very little money up front.
- Easy to sell anywhere. Do people want to sell home decorated items at local markets and craft fairs?
- Easy to customize. With so many various varieties of candles to choose from, it's simple to personalize the items and set yourself apart from direct competition.

4.3 Study of Demand and Supply

4.3.1 Survey Participants Profile

The data gathered are all from a total of 100 participants particularly from Dasmarinas, Silang and Tagaytay City.

Demographic Variables	Categories	Frequency	Total the percentages per demographic variables
Gender	Female	73	73 %
	Male	27	27 %
Age	18-24	10	11 %
	25-31	27	27 %
	32-38	21	21 %
	39-45	25	25 %
	46-52	17	16 %
Residency	Dasmarinas	31	31 %
	Silang	25	25 %
	Tagaytay	44	44 %
Employment Status	Unemployed	-	-
	Student	20	20 %
	Self-employed	44	44 %
	Retired	-	-
	Employed	36	36 %

Table 4.1: Study of Demand and Supply- Survey Participants Profile

4.3.2 Survey Results

Question No. 1: What is your Gender

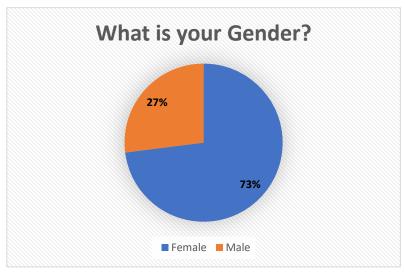


Figure 4.1: Survey Results- Question No. 1

Among 100 participants, female respondents dominate with 73 total population accumulating the highest percentage rate of 73% leaving the 27% from males with 27 total population.

Question No. 2: What is your age range?

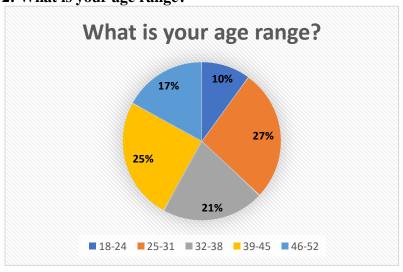


Figure 4.2: Survey Results- Question No. 2

From 100 participants, the respondents aging 25-31 has the highest percentage rate of 27% with 27 total respondents, followed by the respondents aging 39-45 with 25 respondents accumulating 25% of the total participants. Respondents aging 32-38 comes 3rd having the 21% of the total population with 21 respondents. Next on the rank are the respondents aging 46-52 with 17 respondents and a total of 17% percentage rate. Moreover, respondents aging 18-24 comes last holding the 10% of the total population with only 10 respondents.

Question No. 3: Please tick the Town/City where you live.

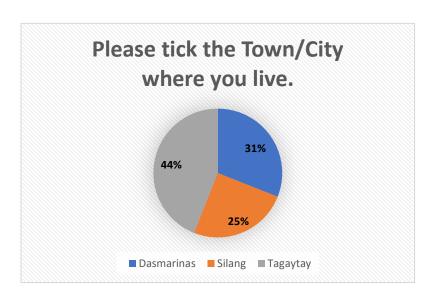


Figure 4.3: Survey Results- Question No. 3

Out of 100 responses obtained, Tagaytay city respondents dominates with a total of 44% of the population from 44 respondents. Dasmarinas city respondents comes next having the 31 respondents accumulating to 31% of the total population. While Silang respondents comes last in rank with 25 respondents that holds 25% of the total population.

Question No. 4: What is your employment status?

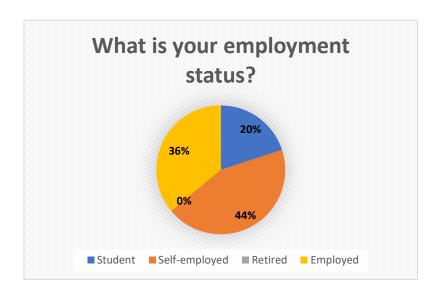


Figure 4.4: Survey Results- Question No. 4

From 100 participants, a total of 44 self-employed respondents holds the biggest population with 45.4%, 33 employed respondents come next having the 34% of the total population and student respondents have the smallest population of 20.8% from 20 respondents. On the other hand, there is no retired and unemployed respondents in this survey.

Question No. 5: Do you buy Candles?

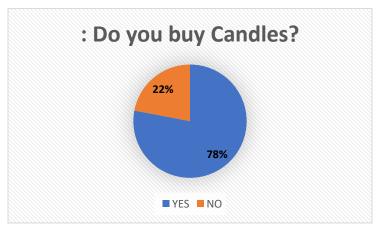


Figure 4.5: Survey Results- Question No. 5

From 100 respondents, 78 answered "yes" they buy scented candles, accumulating to 78% of the total population leaving 22% of the total population from the respondents who have answered "no".

Question No. 6: If yes, reason for buying.



Figure 4.6: Survey Results- Question No.6

About 31% of the total population with 61 frequencies buys candles for gifting purposes, 27% from 58 frequencies buys for spiritual/religious purpose, 20% from 43 frequencies buy due to smell/scent, 13% from 28 frequencies buys for relaxation and concentration purposes, 12% from 25 frequencies buys for decoration purposes.

Question No. 7: How often do you buy candles in a month?



Figure 4.7: Survey Results- Question No. 7

From 78 respondents who answer 'YES' in questions number 5, 45 buys candles 3-5 times a month that ranks the highest rate of 58%. Respondents buying 1-2 times a month comes next holding the 27% of the population from 21 frequencies. Lastly, garnering 12 frequencies, respondents who buys candles more than 5 times a month comes last by having only the 15% of the total population.

Question No. 8: What type of scents do you prefer based on our company's scent availability? (Select all that applies)

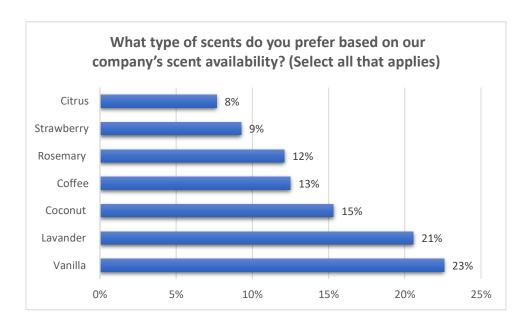


Figure 4.8: Survey Results- Question No. 8

Among all the scents available, vanilla scent is the most preferred scent of the respondents garnering 23% of the total votes, lavender comes next having the 21% of the votes, followed by coconut with 15%, coffee with 13%, rosemary with 12%, strawberry with 9% and lastly, citrus scent with 8%.

Question No. 9: Based on the business' sizes and prices category, what variety do you prefer to buy?

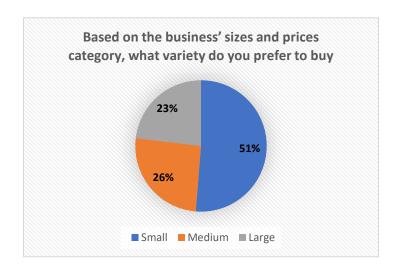


Figure 4.9: Survey Results- Question No. 9

Among 78 Respondents, 51.28% of them prefers to buy small sized candle having 40 frequencies, 25.64% comes from 20 respondents who prefers to buy in medium sized while closely to it was the 23.08% from the 18 respondents who prefers to buy large sized candles.

Question No. 10: Where do you usually buy candles?

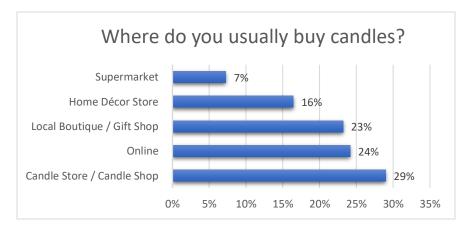


Figure 4.10: Survey Results- Question No. 10

From 78 respondents, 29% buys candles from candle stores/shops, 24% buys through online, 23% buys from local boutiques/gift shops, 16% buys from home decor stores and 7% buys from the supermarket.

4.3.3 Target Population

Currently, the Candela Making Scents target population are over 597,651 combined population in the target location from Silang, Dasmarinas and Tagaytay, all the municipality in Cavite. Candela Making Scent will build and operate its physical store in Tagaytay city, and the business owners choose the nearby municipality as their target location. The advantages of having these cities as the target location is that it is easy to supply the company's products especially products for delivery.

4.3.4 Project Demand

Candela Making Scents business will use straight line method to distinguish the demand and supply of the business operation.

Straight Line Method

$$PR = \frac{\text{(VPresent-VPast)}}{\text{VPast}} \times 100$$

$$= \frac{1,146,947-977265}{977265} \times 100$$

$$= \frac{17.37}{6}$$

$$= 2.89\%$$

Figure 4.11: Study of Demand and Supply- Straight Line Method

	POPULATION	Participant via	TOTAL
Target Location/Market	OF TARGET	SURVEY	
	MARKET		
Silang	151,237	25.00%	37,809
Dasmarinas	403,671	31.00%	125,138
Tagaytay	42,707	44.00%	18,791
TOTAL CONSUMER IN TARGET	597,615		181,738
MARKET	377,013		101,730

PROJECTED DEMAND

BASED ON CONSUMER TO

AVAIL (According to target population)

142,119.38

Table 4.2: Study of Supply and Demand- Population of Target market x % of possible consumer

Projected demand was computed by getting all the population of each target location, then multiplied based on the percentage of the respondent's location on the survey conducted which resulted to the total possible customer of target market. The total is multiplied again by the percentage of all the respondents who answered 'yes' in the survey regarding their history purchase of scented candles.

Projected Demand of consumer in target market	142,119.38
Divided by: total target market population	597,615
DEMAND PERCENTAGE OF TARGET	0.24
MARKET IN TOTAL	

Table 4.3: Study of Supply and Demand-Demand Percentage of Target Market in Total

The demand percentage is computed by dividing the total projected demand of

consumer in target market over total population of the target market. By using this formula, the management are able to get the projected percentage of demand in the target location.

YEAR	POPULATION	DEMAND	TOTAL DEMAND PER
IEAK	FORULATION	PERCENTAGE	YEAR
2021	615,424	0.24	
2022	633,763.56	0.24	150,716
2023	652,649.71	0.24	155,207
2024	672,098.68	0.24	159,832
2025	692,127.22	0.24	164,595
2026	712,752.61	0.24	169,500

Table 4.5: Study of Supply and Demand- Projected Demand for Product for 5 years

The projected demand for five years is computed by getting the population rate on of the target market, computed using straight line method. The growth rate is being multiplied by the previous year's (2021) population and then added to the previous year's population to get the current year population (2022 population). the total population per year are multiplied by the demand percentage of the target market.

The projected demand in table 3 and 4 are computed by dividing the total demand per year by the corresponding percentage of the given variety offered by the company.

	TOTAL DEMAND	SMALL	MEDIUM	LARGE
		51.28%	25.64%	23.08%
2022	150,716	77,287	38,644	34,785
2023	155,207	79,590	39,795	35,822
2024	159,832	81,962	40,981	6,889
2025	164,595	84,405	42,202	37,989
2026	169,500	86,920	43,460	39,121

Table 4.6: Study of Supply and Demand- Projected Demand for Product Sizes

		SCE	ENT
TOTAL D	EMAND	Vanilla	Coconut
		0.23	0.15
2022	150,716	34,033	23,094
2023	155,207	35,047	23,782
2024	159,832	36,091	24,490
2025	164,595	37,167	25,220
2026	169,500	38,274	25,972

			SCENT	
TOTAL DEM	AND	Strawberry	Lavander	Coffee
		0.09	0.21	0.13
2022	150,716	13,978	30,994	18,839
2023	155,207	14,394	31,918	19,401
2024	159,832	14,823	32,869	19,979
2025	164,595	15,265	33,848	20,574
2026	169,500	15,720	34,857	21,188

		SCEN	T
	TOTAL DEMAND	Rosemary	Citrus
		0.12	0.08
2022	150,716	18,232	11,547
2023	155,207	18,775	11,891
2024	159,832	19,335	12,245
2025	164,595	19,911	12,610
2026	169,500	20,504	12,986

4.3.5 Projected Supply

		Per	
	Per Day	Month	Per Year
2022	250	6500	78000
2023	250	6500	78000
2024	250	6500	78000
2025	250	6500	78000
2026	250	6500	78000

Table 4.7: Study of Supply and Demand- Projected Supply Analysis

		SIZES		
S	upply per Year	Small	Medium	Large
		19.80%	61.70%	18.50%
2022	78,000	15,444	48,126	14,430
2023	78,000	15,444	48,126	14,430
2024	78,000	15,444	48,126	14,430
2025	78,000	15,444	48,126	14,430
2026	78,000	15,444	48,126	14,430

Table 4.8: Study of Supply and Demand- Projected Supply per Sizes

			SC	ENT	
	Supply per Year	Vanilla		Coconut	
			0.23		0.15
2022	78,000		17613		11952
2023	78,000		17613		11952
2024	78,000		17613		11952
2025	78,000		17613		11952
2026	78,000		17613		11952

		SO	CENT
	Supply per Year	Rosemary	Citrus
		0.12	0.08
2022	78,000	9435	5976
2023	78,000	9435	5976
2024	78,000	9435	5976
2025	78,000	9435	5976
2026	78,000	9435	5976

		SCENT		
;	Supply per Year	Strawberry	Lavander	Coffee
		0.09	0.21	0.13
2022	78,000	7234	16040	9750
2023	78,000	7234	16040	9750
2024	78,000	7234	16040	9750
2025	78,000	7234	16040	9750
2026	78,000	7234	16040	9750

Supply per Year		SCENT	
		Rosemary	Citrus
		0.12	0.08
2022	78,000	9435	5976
2023	78,000	9435	5976
2024	78,000	9435	5976
2025	78,000	9435	5976
2026	78,000	9435	5976

Table 4.9: Study of Supply and Demand- Projected Supply per Scent

4.4 Marketing Plan

4.4.1 Market Analysis

Market Analysis is a quantitative and qualitative assessment of a market. It is a gathering of data and information about a market within the industry. It is a necessary step to lead the business to success. Market analysis should consist of the market demographics, the target market, the market trend, and the competition of the business. Understanding the market and which market to target helps reduce the risk of the business and understand better the needs and wants of the customers. Market analysis helps the business to know where to focus its marketing strategies and not waste resources. Understanding the market is imperative when entering a business. Understanding the market can help businesses plan the best course of action to take in promoting and selling their products.

4.1.1.1. Market Demographics

- 5. People aged 18 to 20 are young adults who are old enough to make some of their decisions who are either in college or already working. 21- to 30-year-old people are those who are already working, and the fresh graduates who are only starting to learn their way into adulthood. The 31- to 52-year-old people are the adults who most likely have their own families already and have other priorities than themselves.
- **6.** Students are studying in schools and learning academically. Workers are people who perform jobs to get paid and earn money. The white-collar workers are professionals who work in an office and a desk. They have jobs that require mental attention instead of physical exertion. White-collar jobs require the workers to have finished college and have degrees. White-collar jobs have a higher salary than blue-collar jobs.
- 7. The middle-income class are the people who earn 21,000 to 125,000 pesos monthly. They earn more than they need and can afford their wants. They live a more comfortable life, but they are not rich.

4.4.1.2 Market Trend

Shopee and Lazada are the top online shopping sites in the Philippines but there is 100+ online shopping sites currently in the Philippines. With the pandemic still going on, online shopping has been the trend among Filipinos. Since a lot of people prefer not to go to physical stores anymore in the fear of catching Covid-19, online shopping sites had an increase in customers since 2020. Aside from keeping people safe from the virus, it is also very convenient and efficient. People don't have to make the time anymore for shopping in malls, they can do it with a few clicks on their phones and there's more variety. If they can't find what they are looking for in one shop, they just have to click the back button. There's no need to search through the whole mall until they find what they want, they can do it in the comforts of their homes.

Home improvement and home office products are one of the trending products to sell in 2021. Since people spend most of their time at home, it makes sense that they are buying new items to improve and beautify their homes. Scented candles are products that can be used in improving the look and aura of their homes. They can also help in setting up their home office, bringing work to home can be stressful and a relaxing smell of a candle can help ease their tension. Scented candles can improve the surroundings of people's homes.

4.4.1.3 Target Market

The target market of Candela Making Scents is the 18- to 52-year-old people, students, and white-collar workers who belong in the middle-income class of any gender. The target market is between 18- to 52-year-old people because they are the age group who buy things they might not necessarily need and can afford to do so. Students are the target market for scented candles because students, especially college students, are the type of people to likely purchase things just because they look pretty and smell good. This is because they are not the ones paying for it. White-collar workers are the target market instead of blue-collar workers because they are the workers who can afford

things that are not necessarily essential. Candela Making Scents is targeting towards middle-income class instead of the lower and higher-income class because first, the lower-income class won't find a scented candle necessary to have, they will just purchase a regular candle if they need a candle, and they have other more essential things to buy. Secondly, the high-income class are also less likely to purchase scented candles from a new company that has yet to have a name for itself. High-income class people purchase from branded and known stores. Those who belong in the middle-income class are the class who can afford to buy scented candles but wouldn't spend money on purchasing a branded and expensive kind of scented candle.

4.4.1.4 Competitors

The competitors of Candela Making Scents would include the well-known and longtime sellers of scented candles here in the Philippines like Yankee Candle Large Classic Jars that has been around since 1969, and Sunday Zen Minimalist Zodiac Sign Soy Candle that also sells zodiac-themed scented candles. The less known and local scented candle stores are also a competitor of Candela Making Scents because online selling websites are popular these days. This created a lot of competition especially for small and new companies, like Candela Making Scents. Even though online selling websites made it possible for small businesses to extend their reach, it also increased the competition because a lot of different choices from other parts of the country are all laid out all at once. Scented candles that are being sold at the malls are also a big competition because people often go to malls therefore those scented candle stores have better access to the public.

4.5 Positioning

Positioning refers to a brand's location in the minds of customers, as well as how it differs from competitors' products. It is distinct from the concept of brand awareness. The goal of market positioning is to develop a brand's or product's image or identity so that people perceive it in a specific way. Candela Making Scent aims to keep engaged

with customers by offering products ready to sell and offers customized scented candles for the ideal scent, style and colors of the consumers. These concepts will be made available thru online and on the company's physical store.

4.6 Marketing Mix

4.6.1 Product

The products will be available in Candela Making Scents physical store which is in 35 km Emilio Aguinaldo Highway Silang Junction South, Tagaytay Cavite Philippines 4120. Candela Making Scents will offer different sets of scented candles and make it possible for the customers to customize their own signature scented candles by providing their own concept, style, and ideas that they want to be formulated by the company staff. Candela Making Scents will offer one type of wax that the customers can use as the base and mix with several types of scents from lavender, coffee, strawberry, coconut, beach, citrus, and vanilla.

4.6.2 Price

Pricing is a key competitive weapon; therefore, the business offers competitive prices, which are subject to review when necessary. Currently, Candela Making Scents will be using penetration pricing wherein it offers low prices to attract customers and gain market share, providing the opportunity to increase price once this objective has been achieved. The strategy aims to encourage customers to switch to the start-up business because of the low price and quality of products.

Product	Price
Small (70g)	Php 250.00
Medium (200g)	Php 480.00
Large (350g)	Php 650.00

Table 4.10: Marketing Mix- Pricing

4.6.3 Promotions

Candela Making Scents will be using fliers to be distributed and some tarpaulins to be posted in different places near the store located. The management will also be focusing on different types of promotional strategies like printed media advertising and social media advertising because it will be a big help for the company in selling the product and introducing it in the public to increase brand awareness and provide necessary information about the product.

- 1) Print Media Advertising Print media advertising is a form of advertising that uses physically printed media, specifically fliers, brochures and tarpaulins to reach consumers, business customers and prospects. Advertisers also use digital
- 2) media, such as banner ads, mobile advertising, and advertising in social media, to reach the same target audiences.
- 3) Social Media Advertising Social media marketing is all about meeting the business target audience and customers where they are socially interacted with each other and the business brand. While social media marketing is incredibly valuable and beneficial to business growth. It deals with creating content in social media like Facebook, TikTok, YouTube and Instagram.

4.6.2 Placement

Candela Making Scents factory and store is both located in 35 km Emilio Aguinaldo Highway Silang Junction South, Tagaytay Cavite Philippines 4120. Business management will use intensive distribution as a type of placement distribution because of the environment it has. Tagaytay is popular with tourists because of its natural beauty and cool temperature. Second, the place is considered as one of the highly business central because it is surrounded not only local tourists but also foreign tourist. Third, the cost of living of the people here is high, not only tourists are in the area but also wealthy citizens. And finally, the area is filled with large and tall establishments where many people visit for work. The distribution and transporting of products are likely easy and accessible.

CHAPTER V SOCIAL AND ECONOMIC ASPECT

The social and economic aspect refers to the condition of the business in the economy, specifically in the Philippine economy. Social and Economic aspect is a part where it will explain how a particular social group or socioeconomic class behaves within a society, including their actions as a producer, manufacturer and consumers.

This include the economic condition of the business where it is located, social desirability and its possible revenue and the business swot analysis.

5.1 Economic Condition

5.1.1 Philippine Economy

As the Philippines begins to recover from the pandemic, Covid-19, the country started to gather its resources to get back on the track and became an upper middle-income country in the next succeeding years. Strong and enhanced pandemic response is extremely important to cushion the health and economic shocks of the country and protect the most vulnerable.

According to the World Bank Organization, the Philippines has been one of the most dynamic economies in the East Asia Pacific region. The average annual growth increased to 6.4% between 2010-2019 from an average of 4.5% between 2000-2009. With increasing urbanization, a growing middle class, and a large and young population, the Philippines' economic dynamism is rooted in strong consumer demand supported by a vibrant labor market and robust remittances from the Filipino Worker outside the country. The report tabulates a sign of a gradual recovery of the country's economy.

The economic growth in the year 2021 and 2022 will be supported by sustained growth in public infrastructure spending, improving consumer confidence, and progress in the national coronavirus disease (COVID-19) vaccination program. Public

infrastructure disbursements rose 39.1% year-on-year in July, and the government is on track to achieve its target of raising infrastructure spending to at least 5% of GDP in 2021 and 2022, up from 4.8% in 2020. The main downfall and higher take of risk is the rapid spread of newer contagious Covid-19 variants, which it may result to more stricter health measures and stall economic activity.

Business activities are floatable with notable performance in the services sector including business process outsourcing, real estate, tourism, and finance and insurance industries. The Philippine economy has also made progress in delivering inclusive growth, evidenced by a decline in poverty rates and its Gini coefficient. Poverty declined from 23.3% in 2015 to 16.6% in 2018 while the Gini coefficient declined from 44.9 to 42.7 over the same period.

However, the COVID-19 pandemic and community quarantine measures imposed in the country have severely impacted economic growth and poverty reduction. Growth contracted significantly in 2020, driven by heavy declines in consumption and investment growth, and exacerbated by the sharp slowdown in exports, tourism, and remittances. Similarly, the previous trend in real wages, which is expected to have a positive impact on household incomes particularly those from the lower income groups has been severely hampered by the impact of the COVID-19, with negative consequences also for poverty reduction in the Philippines.

The government has focused on vaccinating Filipinos living in main urban areas such as Metro Manila, which records the highest incidences of COVID-19 cases. Metro Manila residents aged 18 and older gain an 84% or 8.2 million people have received at least first dose of vaccine as of September 15, 2021 while 63% have recorded as fully vaccinated. In total, 22 million people nationwide had received a first dose of vaccine and 17.7 million were fully vaccinated.

According to the ADB Philippines Country Director Kelly Bird, "The economy has regained its footing and is on the right growth path. But the recovery remains fragile

due to the threat posed by more infectious COVID-19 variants. Vaccination remains key to the economy's safe reopening." Even private sector is actively supporting the government's efforts to achieve its national vaccination targets through our health-related assistance.

In spite of that, the Philippine economy has started to recover in the first two quarter of the year 2021 with a 3.7% year-on-year expansion. It is buoyed by public investment and a recovery in the external environment. With the continued recovery and reform efforts not just by the government and public sectors but also those in private sectors, the country is getting back on track on its way from a lower middle-income country with a gross national income per capita of US\$3,430 in 2020 to an upper middle-income country (per capita income range of US\$4,096–\$12,695) in the short term. Economic growth is expected to further stumble and rebound the assuming containment of the virus domestically and globally, an acceleration of mass vaccination pace, and with more robust domestic activity bolstered by greater consumer and business confidence and the public investment momentum. The recovery in economy of the country is expected to also have overall positive impact on poverty reduction.

5.1.2 Candle Industry

In the modern era where electric lights are more dynamics, candles have almost lost their function as a primary source of light. Due to business demand, candles have reemerged as popular home décor and are being increasingly used in the home as for therapeutic and relaxing effects. The launch of multiple fragrances of the candle is helping candles to vie more space in home décor and air-freshening store shelves. Candle industry has showcased the demand for scented candles has gained upward in the recent years on account of the growing willingness of consumers to increases the hominess of the room.

According to a recent report published by Fast.MR, titled, <u>Vietnam & Philippines</u>

<u>Candle Market</u> 2018: Market Size, Market Volume, Trends, Opportunity, Forecast 2018-

2024, Philippines candle market is expected to mark a valuation of USD 35.4 Million by 2024 by growing at a CAGR of 1.9% throughout the forecast period i.e., 2019-2024.

Philippines candle market is segmented by candle type, raw material, price range, and distribution channel. Based on candle type, the market is segmented into pilar candle, taper candle, votives, tea lights, floaters, and others. The market is segmented on the basis of price range into low price, mid-price, and high price.

Based on the raw material segment, Vietnam & Philippines candle market is subsegmented into paraffin wax, soy wax, gel wax, beeswax, palm wax, and others. Moreover, based on the distribution channel, Vietnam & Philippines candle market is further sub-segmented into online stores and offline stores.

Also, the report profiles various major market players of Philippines candle market, which include, Vayao Wax Manufacturing Inc., Doc's Candles, Alice Blue Candle, FAVORI, The Candleroom, Bath & Body Works Direct, Inc., Happy Island Candle Co., Yankee Candle Philippines and other major & key players.

Competitive landscape analysis provides detailed strategic analysis of the company's business and performance such as financial information, revenue breakup by segment and by geography, SWOT Analysis, key facts, company overview, business strategy, key product offerings, marketing and distribution strategies, new product development, recent news (acquisition, expansion, technology development, research & development and other market activities).

5.1.3 Cavite Economy

Due to its proximity to Metro Manila, Cavite is one of the country's fastest expanding provinces. Many firms, including as Intel, have set up manufacturing operations in the province's various industrial parks. The province has thirty-one (31) industrial estates as of 2003. There have been 973 investors who have invested in the 718 existing industrial establishments. Most investors have formed joint ventures with their

Filipino counterparts at various levels of equity participation.

Cavite's economy and trade are booming. It is reliant on the rich agricultural of its land in part. According to the most recent statistics issued by the local administration, the total land area used for crop production in 2018 was roughly 54,167 hectares, accounting for 91 percent of overall agricultural space. Food crops filled 12,900 hectares of that land, resulting in 97,350 metric tons of production, with rice accounting for 42,381 metric tons. Vegetables accounted for 28,969 metric tons, root crops for 20,0634, and corn for 5,936. Cavite is primarily agricultural, although it is also heavily industrialized. It has economic zones at Cavite City, Kawit, Noveleta, Bacoor, Imus, Dasmarinas, and Carmona, among other places. Industrial estates can also be found at Gen. Mariano Alvarez, Silang, Tanza, Naic, Tagaytay, and Gen. Trias, to name a few. In total, the province has more than 60 economic zones in operation or under development.

Meanwhile, under Information Technology, private real estate firms have created business parks to house various business process outsourcing companies, including well-known names in the industry such as TeleTech, Appen, and California Telemarketing Inc.

Aside from agriculture and industry, the rise of financial institutions is another pillar of Cavite's economic development. The province had 394 banks as of September 2018, up over 7% from the previous year's data. Commercial institutions make up the majority of these institutions, accounting for 49% of the total. In terms of volume, thrift banks rank in second with 38 percent, followed by rural banks with 13 percent.

5.1.4 Urbanization Shaping Consumer Lifestyle

Lifestyle refers to the types of social relationships that are unique to historical and living conditions, as well as individual and group identities. Human activities are grouped together. In various ways, lifestyle manifests itself in aspects of relationships, behavior, and thought. in addition, it is a set of individual and social kinds of life activities that are

implemented in cities is known as urban lifestyle and are frequently compared with rural living. People in the "for better or worse" camp hold this stance villages and towns. It is based on subjective estimates of the quality of urban and rural living, first and foremost for potential fulfillment of consumption requirements. "Consumption" refers to the utilization of material and social resources to meet one's needs. By creating revenue or dissaving, you can meet your necessities.

In Africa and Asia, the relationship between urbanization and development is a key policy problem. The major finding is that urbanization's development consequences and the size of agglomeration economies are highly variable. Between urbanization and economic growth, or between city size and productivity, there is no straightforward linear relation.

Moreover, the ability of urbanization to foster growth will most likely be determined by the infrastructure and institutional conditions. While removing barriers to rural—urban mobility may aid economic growth, the benefits of supportive policies, markets, and infrastructure expenditures will be far greater.

5.2 Social Desirability

The primary objective of this study is to determine the feasibility and viability of the proposed plan to establish a candle business at the center of Tagaytay City, Cavite, that will cater customers from Tagaytay City itself and its nearby cities and municipalities. Part of this study is to be able to shed light to the proponents of this project as to benefits to be obtained from purchasing products from the proposed business.

5.2.1 Political and Economic Condition and their Revenue

Candela Making Scents can contribute to the Philippine economic condition by performing duties and obligations to the society. Since, the proposed business is located at Tagaytay, we can help the municipal to reduce the rate of unemployment by getting

and hiring people that can work for our company. CMS also can help the government by paying taxes and can increase the local government funds.

5.2.2 Environmental Accountability

Candela Making Scents is committed to optimize the consumption of natural resources. As such, we continuously work to develop new techniques and applications to minimize waste during our production process, enhancing its recyclability and/or its value. We use paper bags and eco bags in take home orders to lessen the use of plastic. Paper bags are less likely to choke young children or animals. In recycling, we are very strict because it helps making less waste by reducing the need to collect new raw materials.

Disposing of waste in the right place or storing it, is intended to keep the public away from biohazard. Exposure from the danger poses to their health such as infestation, poisoning and other health diseases. Waste should be stored and moved to areas where it can be left, incinerated, disposed of and recycled safely.

5.2.3 Skills Development

Candela Making Scents aims to improve the knowledge and boost the abilities of its employees. Therefore, the business has provided a training program for the staffs to build and improve their competencies in order to be more productive and efficient that will contribute a critical role in improving the company as a whole.

5.2.4 Suppliers

The focus on how you interact with the supplier is also distinct from the logistical focus of supply chain management. That is why building a strong relationship with the suppliers play an important role as they cater the needs of the company to provide high quality products for the benefit of the consumers. Establishing a good relationship with the suppliers means thinking about procurement in terms more than the process of purchasing agreements and contracts.

5.3 SWOT Analysis

SWOT stands for Strength, Weaknesses, Opportunities, and Threats. A SWOT analysis is tool that helps the business assess these four aspects. It is a framework used to evaluate a company's competitive position and to develop strategic planning. This is an analysis on what are the strengths and weaknesses of Candela Making Scents, as well as the opportunities they could take and the threats that may hinder them.

5.3.1 Strengths

Candela Making Scents doesn't produce regular candles, they produce candles with a variety of scents. That's what separates Candela Making Scents from other candle-making corporations, the products are more than just for providing light and heat. Their candles help relax, concentrate, and set a mood. Aside from producing scented candles, Candela Making Scents is also offering customization to its customers. Customers can customize their scent and candle. It gives the customers the option to possess the scent they want that is not regularly offered. Candela Making Scents is employed with highly skilled employees who ensure that the products are of high quality. Candela making Scents uses soy wax to make their candles. Soy wax is healthier for the people and the environment. It is planet-friendly and lasts longer because it has a low melting point. The location, Tagaytay City, is regularly filled with tourists.

5.3.2 Weaknesses

Scented candles are not a necessity when it comes to buying household materials. Producing a product that is not a necessity can be very challenging especially because of its alternative, which are regular candles. Since Candela Making Scents is only starting, they are offering only 7 scents which isn't many compared to other scented candle stores. This might deter potential customers from purchasing because the scent that they want that is not available in Candela Making Scents, might be available to other stores.

5.3.3 Opportunities

With the pandemic, the students and the working class are stuck working at home. During this times, online shopping has become popular, and many people even purchase things they don't really need. Many people have purchased things that could improve the aesthetic of their rooms or their whole house. Scented and decorated candles are one of the things that could help with that. Scented candles have become kind of trendy because of their appearance and scents. Holidays are a perfect opportunity to increase sales because people use candles during those days. Having resellers online and offline is a good opportunity to expand the business and their reach. If there is demand in other places other than the current chosen location, it will be good to open a small branch there.

5.3.4 Threats

The ongoing pandemic is the biggest threat to businesses nowadays. New variants of the Covid-19 are being discovered which makes it dangerous outside. Work-from-home is the norm now and that simply won't do for a manufacturing corporation, such as Candela Making Scents. The candles must be produced at the workplace, and it would be hard whenever the province would announce a lockdown. With that, Candela Making Scent's competitors wouldn't just be big candle-making corporations but home-based candle-making businesses as well. They would be able to continue their production even at the case of a lockdown unlike Candela Making Scents.