



A Business Plan Proposal

Presented to:

College of Business Administration and Accountancy

Colegio de San Juan de Letran

Intramuros, Manila

In Partial Fulfillment of the Requirements For the Degree:

Bachelor of Science in Business Administration

Major in Financial Management

Presented by

Team Leader: Espanola, Bernadette Christine R.

And Members: Matalog, Johann Carlo A.

Ricaborda, Francine R.

OCTOBER 28, 2025



ENDORSEMENT LETTER

OCTOBER 2025

Assoc. Prof. Virginia V. Salonga, DBA
Dean, College of Business Administration and Accountancy
Colegio de San Juan de Letran – Manila

Dear Dean Salonga,

Greetings!

Upon the review of the business plan of my advisees, **Española, Bernadette**, **Christine R., Matalog, Johann Carlo A., and Ricaborda, Francine R.**, and after conducting constant consultation with them on the paper entitled “**EcoSmile Tooth Tabs**”, I believe that their group is now in a position to defend the said paper.

I am therefore respectfully endorsing them to present the business plan proposal on the schedule set by the CBAA’s Chairperson.

I am looking forward to your favorable response to this matter.

Thank you!

Sincerely,

Assoc. Prof. Aldrin T. Sacristan, DBA

Business Plan 1 – Adviser



APPROVAL SHEET

In Partial Fulfillment of the requirements for the degree of **BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION MAJOR IN FINANCIAL MANAGEMENT**, this Business Plan entitled “EcoSmile Tooth Tabs” has been prepared and submitted by **Española, Bernadette Christine R., Matalog, Johann Carlo A., and Ricaborda, Francine R.**, is hereby recommended for admission to the Oral Examination.

Assoc. Prof. Aldrin T. Sacristan, DBA

Adviser

Approved by the Tribunal at the Oral Examination conducted in November 2025, with the grade of ____.

THE EXAMINING TRIBUNAL

Chairman

Member

Member

Accepted as partial fulfillment of the requirements for the degree of **BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION MAJOR IN FINANCIAL MANAGEMENT**.

Assoc. Prof. Kenji M. Asano, Jr., CPA, US CMA, DBA

Dean



CERTIFICATE OF ORIGINALITY



CERTIFICATE OF LANGUAGE EDITING



ACKNOWLEDGEMENT



TABLE OF CONTENTS

Endorsement Letter	ii
Approval Sheet	iii
Certificate of Originality	iv
Certificate of Language Editing	v
Acknowledgement	vi
List of Tables	ix
List of Figures	xii
CHAPTER I – Executive Summary.....	1
Type of Business	1
Nature of the Business	1
Mission	1
Vision	2
Name of the Company.....	2
Name of the Brand	2
Marketing, Organizational, and Production Highlights	2
ESG Initiatives and Contributions	4
CHAPTER II – Marketing Plan.....	5
A. Product/Service to Sell.....	5
B. Target Market.....	5
C. Demand and Supply Analysis.....	7
D. Projected Sales.....	13
E. Marketing Program/Strategies.....	16
F. Marketing/Selling Expenses.....	19



CHAPTER III – Production/Operational Plan.....	21
A. Technical Production Description.....	21
B. Production/Operations Process.....	21
C. Production Schedule.....	25
D. Labor Requirement.....	26
E. Machinery/Equipment Requirement.....	27
F. Raw Materials Requirement.....	35
G. Plant/Factory Location.....	38
H. Plant Layout.....	39
I. Waste Disposal System.....	39
J. Quality Control System.....	40
K. Production Cost.....	40
CHAPTER IV – Organizational Plan.....	44
A. Legal Form of Business.....	44
B. Organizational Structure.....	46
C. Qualification of Officers.....	47
CHAPTER V – Financial Plan.....	56
Appendices.....	56
Ethics Declaration.....	56
References.....	56
Curriculum Vitae.....	56



LIST OF TABLES

CHAPTER II - MARKETING PLAN

Table 2.1 Segmentation Summary.....	7
Table 2.2 Total Potential Demand.....	7
Table 2.3 Total Projected Demand.....	8
Table 2.4 Total Projected Demand for 2025 (Current Year).....	8
Table 2.5 Total Projected Demand for 2026.....	9
Table 2.6 Total Projected Demand for 2027.....	9
Table 2.7 Total Projected Demand for 2028.....	10
Table 2.8 Present Competition.....	10
Table 2.9 Total Projected Supply.....	11
Table 2.10 Projected Supply for 2025.....	11
Table 2.11 Projected Supply for 2026.....	12
Table 2.12 Projected Supply for 2027.....	12
Table 2.13 Projected Supply for 2028.....	12
Table 2.14 Demand and Supply Gap.....	13
Table 2.15 Total Projected Sales.....	13
Table 2.16 Monthly Sales for 2026.....	14
Table 2.17 Monthly Sales for 2027.....	14
Table 2.18 Monthly Sales for 2028.....	15
Table 2.19 Projected Sales in Volume and Peso for 2026.....	15
Table 2.20 Projected Sales in Volume and Peso for 2027.....	16
Table 2.21 Projected Sales in Volume and Peso for 2029.....	16
Table 2.22 Marketing Expense.....	20

CHAPTER III - PRODUCTION/OPERATIONAL PLAN

Table 3.1 Ingredients and Function	21
--	----



Table 3.2 Duration step per batch	23
Table 3.3 Labor and Machine Requirement per Step	24
Table 3.4 Labor Requirement	26
Table 3.5 Machinery and Equipment Requirement	27
Table 3.6 Machinery and Equipment Depreciation	29
Table 3.7 Supplies and Materials Requirement	30
Table 3.8 Furniture and Fixtures Requirement	34
Table 3.9 Furnitures and Fixtures Requirement Depreciation	35
Table 3.10 Raw Materials Requirement	35
Table 3.11 Production Schedule / Monthly Output.....	37
Table 3.12 Production Cost per Year	40
Table 3.13 Projected Production Cost for 2026	41
Table 3.14 Projected Production Cost for 2027	42
Table 3.15 Projected Production Cost for 2028	42

CHAPTER IV - ORGANIZATIONAL PLAN

Table 4.1 Cash Contribution for Initial Capital	44
Table 4.2 Taxes and Licenses	45
Table 4.3 Qualifications of Officers	47
Table 4.4 Office Supplies and Materials	49
Table 4.5 Office Machineries and Equipments.....	50
Table 4.6 Office Machineries and Equipments Deperication.....	51
Table 4.7 Office Furnitures.....	51
Table 4.8 Office Furnitures Depreciation	52
Table 4.9 Projected Operating Expenses.....	54



CHAPTER V - FINANCIAL PLAN

Table 5.1 Projected Income Statement (2026–2028)	68
Table 5.2 Projected Statement of Cash Flows.....	69
Table 5.3 Projected Income Statement	70
Table 5. 4 Projected Balance Sheet.....	71
Table 5.5 Projected Retained Earnings Statement	73
Table 5.6 Financial Ratios	67



LIST OF FIGURES

CHAPTER II - MARKETING PLAN

Figure 2.1 Area Coverage	6
Figure 2.2 Project: Planet Logo.....	17
Figure 2.3 EcoSmile Tooth Tabs Brand Logo	18
Figure 2.4 EcoSmile Tooth Tabs Brand Logo	19
Figure 2.5 EcoSmile Tooth Tabs Brand Logo	19

CHAPTER III - PRODUCTION/OPERATIONAL PLAN

Figure 3.1 Production Procedure Flow Chart of EcoSmile Tooth Tabs	24
Figure 3.2 Office and Factory Layout	40
Figure 3.3 Plant/Factory Location	41

CHAPTER IV - ORGANIZATIONAL PLAN

Figure 4.1 Horizontal Organizational Structure	49
Figure 4.2 Gantt Chart of Activities	56



CHAPTER I

EXECUTIVE SUMMARY

Project: Planet is a manufacturing business located at Intramuros, Manila. Three individuals founded—and are currently managing the business with the intent of distributing more sustainable, environmentally sound, and compact toiletry products. Project: Planet strives to deliver astounding products that are not just beneficial for the consumers, but also to the environment by reducing plastic waste, and optimizing unutilized resources. The determination of Project: Planet to not just create, but influence consumers is built on the passion for creating products using naturally and ethically sourced materials, with meticulous attention to craftsmanship.

In the Philippines, oral health is often neglected. A recent study indicated that 7 out of 10 Filipinos have tooth decay (Montemayor, 2024). Meanwhile, a study done at the longest coastal boulevard in the Philippines characterized the macro-plastic waste and calculated that 4.8% were from toiletry-plastic wastes (Elep, 2024). In response, Project: Planet is exploring the oral health industry by producing exceptional products that provide accessibility and prioritize natural and ethical craftsmanship that are not like any other in the market to balance both social impact and commercial feasibility.

A. Type of Business

1. Nature of the Business

Project: Planet is a partnership business formed by three individuals to manufacture and proudly sell By addressing both health and sustainability, Project:



Planet aims to cater to environmentally aware consumers who seek effective, practical, and eco-friendly solutions for their daily oral care.

Mission

Our mission at Project: Planet is to transform the way people use toiletries by creating safe, effective, and naturally derived solutions that not only benefit people but also protect the planet. We are committed to reducing the world's dependence on single-use plastics by offering innovative, eco-friendly alternatives that make sustainability both practical and accessible. Every product we design is rooted in our belief that caring for yourself and caring for the planet should go hand in hand. Through conscious innovation, responsible sourcing, and eco-centered packaging, we aim to empower individuals to make small daily choices that create a big impact.

Vision

To create a future where eco-friendly oral care is the standard, not the alternative — making sustainability simple, accessible, and impactful for all.

2. Name of the Company

The name of the company Project: Planet came from the company's mission—to branch out and explore ways to penetrate the market by providing products that can be sustainable and convenient alternatives to traditional toiletry products that are already in the market. The technique used in crafting the business name is alliteration since "Alliterative lines produce a repeating rhythm that makes them catchy and easy to remember." (Vistaprint, 2024). "Project" represents our goal and mission statement, ":" aligns our goal to "Planet" which should be our beneficiary.



3. Name of the Brand

Products

The development of the toothpaste tablet is to serve as an innovative oral care solution. The EcoSmile Tooth Tabs can be an alternative, replacing conventional toothpaste with a more compact, and eco-friendly toothpaste tablet. This innovative product emphasizes safety, convenience and efficient cleaning for daily use.

EcoSmile Tooth Tabs have biodegradable packaging, Composing of kraft papers and aluminum without contributing to macroplastics on earth unlike conventional toiletries. With these features, EcoSmile Tooth Tabs will contribute to the advancing responsible consumption to produce environmentally conscious solutions in oral health care.

B. Marketing, Organizational, and Production Highlights

Marketing Highlights

With a modern sustainable marketing approach, Project: Planet focuses on awareness, accessibility by consumers, and the environment. With our product, EcoSmile Tooth Tabs, it is positioned as an innovative oral care alternative for eco-conscious consumers who look for convenience and sustainability.

Marketing strategies highlight the product's biodegradable packaging and refill system to minimize plastic waste. The company utilizes social media marketing through Facebook, Instagram, TikTok, and Shopee to reach its main target market: students, young professionals, and people who travel frequently in and around Intramuros.

In order to increase community engagement, Project: Planet will participate in university bazaars, and pop-up events.



Organizational Highlights

Project: Planet is a partnership-type business, with three co-founders who equally own the organization and have equal authority over its decisions. The company applies a horizontal organizational structure to enhance teamwork, openness in operation, and effective communication. Members have the following functional roles:

- General Manager: Directs business operations, planning, and overall coordination.
- Financial and Marketing Head: Responsible for financial planning, budgeting, and promotional strategies.
- Sales and Production Head: Oversee production activities; ensure the efficiency of workflows and quality of products.
- Production staff are responsible for hands-on production, packing, and quality checks.

This structure allows the company to remain flexible while ensuring accountability and alignment with its sustainability goals.

Production Highlights

The production of EcoSmile Tooth Tabs follows a structured and eco-friendly process. Production is done on weekends for efficient execution while minimizing operational costs. The workflow entails preparing ingredients, grinding and mixing, molding into tablet form, drying, inspecting the quality of the tabs, and finally packaging them. Smooth operations are maintained by every role contribution:

- The General Manager oversees production flow and quality compliance.
- The head of the financial and marketing department tracks production costs and coordinates production according to sales forecasting.
- The Sales and Production Head oversees daily production activities, assigns tasks, and ensures proper sanitation and efficiency.



- The physical production process, including handling of ingredients, moulding, drying, and packaging, is done by the Production Staff. The company now prioritizes sustainability through biodegradable kraft packaging and the use of a refill system to minimize waste, hence making way for a circular economy. Quality control is ensured at every step so that each batch meets the safety, hygiene, and consistency standards.

C. ESG initiatives and contributions

Economic Initiatives

Project: Planet encourages sustainable economic growth by producing responsibly and applying cost-efficient business practices. The company sources all its raw materials locally, supporting small-scale suppliers and helping to provide a good livelihood for the community. Its refill system reduces packaging waste and saves costs, offering customer options at a very affordable price that ensures repeated purchases. Proper financial management and scheduling of production allow the company to minimize resource wastage while maintaining profitability and adhering to its sustainability focus.

Social Initiatives

Project: Planet is a student-led enterprise that embodies social responsibility in its collaboration and advocacy within the academic community. The company collaborates with other student startups and campus organizations to advocate for sustainable entrepreneurship, facilitates the sharing of knowledge, and co-hosts events such as sustainability fairs or student business expos.

Furthermore, Project: Planet seeks to amplify its advocacy through social media awareness drives, creating educational content on oral hygiene, sustainability, and zero-waste living that empowers fellow students to live a sustainable lifestyle and increases awareness of eco-innovation. Through these programs, Project: Planet



proves that meaningful social contribution can begin within the student community and inspire others to participate in environmental action.

Governance Initiatives

Planet follows ethical, transparent, and lawful business practices to serve as the foundation of good governance. The company is committed to securing and maintaining business permits, sanitary permits, and other regulatory requirements necessary to follow local laws and standards that produce safely. The company maintains accurate records of all financial transactions, follows fair labor practices, and maintains a clean, safe, and compliant workplace. The responsibility of the decision-making process is vested among the General Manager, Financial and Marketing Head, and Sales and Production Head for accountability and balanced leadership. Regular internal audits are carried out in regards to ethical standards, health regulations, and sustainability policies. Such efforts on governance show the integrity, transparency, and long-term responsible entrepreneurship of the company.



CHAPTER II

MARKETING PLAN

Project: Planet's Marketing Plan shows how we will launch and market EcoSmile Tooth Tabs in the target market. It provides details about the value of the product both environmentally and socially. It also identifies the customers and the area coverage. The demand and competition in the oral care industry have been analyzed. It also reveals the projected sales and some pricing and promotional strategies which highlight the ecofriendly and handy features of the products. With the combination of sustainable practices and marketing, Project: Planet will be a trusted brand to deliver the oral health benefits and change environmental impact.

A. Product / Service to Sell

Environmental impact

EcoSmile Tooth Tabs are made from mostly natural ingredients that do not harm the planet, and are packed in kraft tubes/aluminum tubes that are eco-friendly, compostable, and will not contribute to the macroplastic waste in the planet. EcoSmile Tooth Tabs will also offer refills packaged in kraft pouches which contribute less to waste and are compostable too. Globally, 1.5 billion toothpaste tubes are thrown out every year (Brush Fresh, 2024). With EcoSmile Chewable Tablets, there would be no need for discarding tubes, as our packaging is completely biodegradable and eco-friendly.

Social Value of Products

EcoSmile Tooth Tabs provides Chew Tablets that are SLS-free, Vegan, and Cruelty Free. These Tooth Tabs contain natural ingredients without preservatives that have a shelf life of 6 months. It would be available in a Kraft tube packaging for first time users and Kraft pouch packaging for repeat customers. The Kraft pouch would cost less for customers and will provide ease in receiving the product.



EcoSmile Tooth Ttabs provides a reasonable portion size for toothpastes, is travel-friendly, and worry-free for liquid limitations and spillage — ideal for travelers, commuters, and students.

B. Target Market

1. Area Coverage

Project: Planet's coverage shall include Barangay 654, and Barangay 658, Intramuros, Manila. It encompasses three university campuses — Colegio de San Juan de Letran, Lyceum of the Philippines University, and Mapua University. The locations have been strategically selected for access to an expected customer base of students, tourists, residents and surrounding retailers.

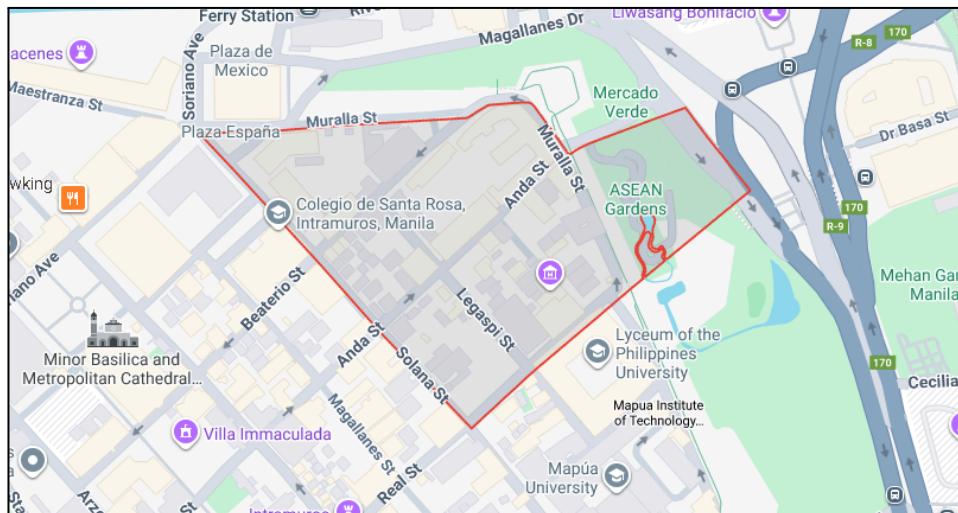


Figure 2.1 Barangay 654, Intramuros, Manila

Figure 2.1 shows the plot of the area coverage of Barangay 654, Intramuros, Manila. According to the Barangay Chairman, The Barangay encompasses 2,195 residents in 2024, and 3,045 residents for the year 2025. Additionally, the area includes Colegio de San Juan de Letran with a population of _____ for _____, etc.

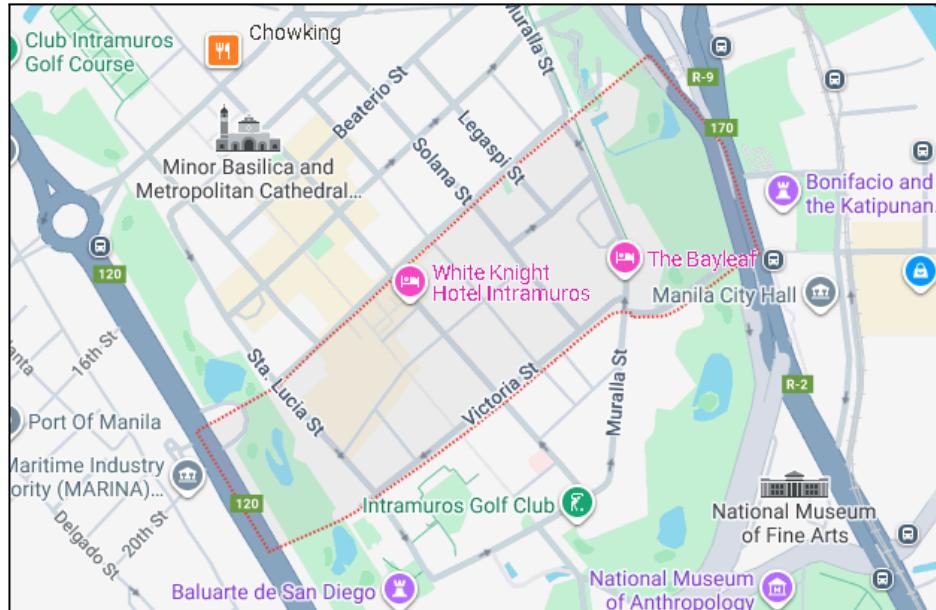


Figure 2.2 Barangay 658, Intramuros, Manila

Figure 2.2 shows the area coverage of Barangay 658, Intramuros, Manila. According to the Barangay Chairman, The population of the residents for the year 2023 is _____, and for 2024 is _____, and for 2025 is _____.

2. Consumer/Customer

Table 2.1 Segmentation Summary

Target Market Indicators	Specific Target Market
Demographics	Age: 18 years old to 30 years old Employment Status: Student and Employees
Geographics	Barangay 654 and 658, Intramuros, Manila
Psychographics	People that look for significant oral health benefits when choosing their oral care products. People that value convenience in carrying their toiletry products
Behavioral	People that are always traveling/commuting/on-the-go



Table 2.1 Segmentation Summary shows the specific target market of Project: Planet's product, the EcoSmile Tooth Tabs. The business conducted a meaningful survey with a randomized sampling that allowed for the segmentation. The demographics section showed that majority of the participants and individuals in Barangay 654, and Barangay 658 in Intramuros, Manila are in the age group of 18 years old to 25 years old (78.8%), followed by people belonging in the 25 years old to 30 years old age group (8.7%). Most of the respondents claim to be at Intramuros everyday (31.7%), followed by 5-6 times a week (22.1%). Thus, a reasonable conclusion would be that most of the respondents are staying in intramuros for at least 5 times a week. These respondents claim to be mostly students (79.8%) that prioritize oral health benefits when choosing their oral care products like toothpaste (73.1%), and convenience when travelling with toiletry products (95.2%).

C. Demand and Supply Analysis

Total Potential Demand

Table 2.2 Total Potential Demand

Historical Schedule					
Year	Population	Growth Rate	Segmented Population	Acceptance Rate	Potential Demand
			87.5%		
2023	73,466	6.48%	64,283		
2024	78,557	6.48%	68,737		

Current Year					
	2025	84,000	6.48%	73,500	93% 68,355

Table 2.2 shows the total population and the growth rate in Barangay 654, and 658, Intramuros, Manila. The total population is derived from a survey conducted in three sari-sari stores in Barangay 658 namely Vergie Store, Mommy



Tess, and Magallanes Store. The proponents determined the estimated number of people that purchase from their store on a daily basis and multiplied it to the number of days they are operating in a year. The growth rate is then determined by the average population growth rate of both students and residents as an estimate and the total population for 2025 (current year) is 84,000.

Total Projected Demand

Table 2.3 Total Projected Demand

Projected Years						
Year	Population	Growth Rate	Segmented Population	Acceptance Rate	Potential Demand	
2026	89,443	6.48%	78,263		72,784	
2027	95,239	6.48%	83,334	93%	77,501	
2028	101,411	6.48%	88,734		82,523	

Table 2.3 shows the projected population growth for years 2026 to 2028 and the segmented population based on the percentage of our target market based on age (87.5%) and the corresponding demand per year.

Table 2.4 Total Projected demand for 2025 (Current Year)

2025 (Current Year)						
Population	Acceptance Rate	Frequency of Buying		% of respondents	Projected Demand	
73,500	93%	Bi-Monthly	24	18%	295,294	
		Monthly	12	55%	451,143	
		Quarterly	4	20%	54,684	
		Semi-Annually	2	7%	9,570	
				100%	810,690	
Total Projected Demand for 2025 with 40% error rate					486,414	



Table 2.5 Total Projected Demand for 2026

2026					
Population	Acceptance Rate	Frequency of Buying		% of respondents	Projected Demand
78,263	93%	Bi-Monthly	24	18%	314,429
		Monthly	12	55%	480,377
		Quarterly	4	20%	58,228
		Semi-Annually	2	7%	10,190
				100%	863,223
Total Projected Demand for 2026 with 40% error rate					517,934

Table 2.6 Total Projected Demand for 2027

2027					
Population	Acceptance Rate	Frequency of buying		% of respondents	Projected Demand
83,334	93%	Bi-Monthly	24	18%	334,804
		Monthly	12	55%	511,506
		Quarterly	4	20%	62,001
		Semi-Annually	2	7%	10,850
				100%	919,160
Total Projected Demand for 2025 with 40% error rate					551,496

Table 2.7 Total Projected Demand for 2028

2028					
Population	Acceptance Rate	Frequency of buying		% of respondents	Projected Demand
88,734	93%	Bi-Monthly	24	18%	356,499
		Monthly	12	55%	544,651
		Quarterly	4	20%	66,018
		Semi-Annually	2	7%	11,553
				100%	978,721
Total Projected Demand for 2025 with 40% error rate					587,233



Present Supplier/Competition

EcoSmile Tooth Tabs' indirect competitions are the present toothpaste products that are being sold in Vergie Store, Magallanes Store, and Mommy Tess Store. These are toothpaste products packaged in sachets that are also compact and travel-friendly but not in tablet form making them indirect competitors.

Table 2.8 Present Competition

Store	Brand	Description
 Vergie Store	Colgate	Colgate is one of the toothpaste product brands that is sold in Vergie Store. It is sold in sachets that is compact and not bulky
	Closeup	Colgate is one of the toothpaste product brands that is sold in Vergie Store. It is sold in sachets that are compact and not bulky.
 Magallanes Store	Colgate	Colgate is one of the toothpaste product brands that is sold in Magallanes Store. It is sold in sachets that is compact and not bulky
	Closeup	Closeup is one of the toothpaste product brands that is sold in Magallanes Store. It is sold in sachets that are compact and not bulky.
 Mommy Tess Store	Colgate	Colgate is one of the toothpaste product brands that is sold in Mommy Tess Store. It is sold in sachets that is compact and not bulky
	Closeup	Closeup is one of the toothpaste product brands that is sold in Mommy Tess Store. It is sold in sachets that are compact and not bulky.



Total Projected Supply

Table 2.9 Total Projected Annual Supply

Total Projected Annual Supply		
Year	Industry Growth Rate	Total Projected Supply
2025	4.93%	4,160
2026	4.93%	4,365
2027	4.93%	4,580
2028	4.93%	4,806

Table 2.10 Projected Supply for 2025 (Current year)

Total Projected Supply for 2025				
	Competitor	Weekly Sales	No. of Weeks	Total Supply
Indirect	Vergie Store	24	52	1,248
Indirect	Magallanes Store	36	52	1,872
Indirect	Mommy Tess Store	20	52	1,040
Total Projected Supply for 2025				4,160

Table 2.11 Projected Supply for 2026

Total Projected Supply for 2026				
	Competitor	Weekly Sales	No. of Weeks	Total Supply
Indirect	Vergie Store	25	52	1,310
Indirect	Magallanes Store	38	52	1,964
Indirect	Mommy Tess Store	21	52	1,091
Total Projected Supply for 2026				4,365

Table 2.12 Projected Supply for 2027

Total Projected Supply for 2027				
	Competitor	Weekly Sales	No. of Weeks	Total Supply
Indirect	Vergie Store	26	52	1,374
Indirect	Magallanes Store	40	52	2,061
Indirect	Mommy Tess Store	22	52	1,145
Total Projected Supply for 2027				4,580



Table 2.13 Projected Supply for 2028

Total Projected Supply for 2028				
	Competitor	Weekly Sales	No. of Weeks	Total Supply
Indirect	Vergie Store	28	52	1,442
Indirect	Magallanes Store	42	52	2,163
Indirect	Mommy Tess Store	23	52	1,202
Total Projected Supply for 2028				4,806

Demand and Supply Gap

Table 2.14 Demand and Supply Gap

Demand and Supply Analysis			
Year	Demand	Supply	Gap
2026	517,934	4,365	513,569
2027	551,496	4,580	546,916
2028	587,233	4,806	582,427

D. Projected Sales

Table 2.15 Total Projected Sales

Total Projected Sales					
Year	Demand	Supply	Gap	Target Market Share	Projected Volume
2026	517,934	4,365	513,569	0.10%	514
2027	551,496	4,580	546,916	0.25%	1,367
2028	587,233	4,806	582,427	1.00%	5,824



Monthly Sales

Table 2.16 Monthly Sales for 2026

Projected Monthly Sales (2026)							
Projected Volume	514	Assumed Percentage of Monthly Shares	Month	Total Units per Month	Projected Sales in Volume	Selling Price	Projected Sales in Peso
		5%	January	24	24	99.00	2,376.00
		5%	February	24	24	99.00	2,376.00
		5%	March	24	24	99.00	2,376.00
		5%	April	26	26	99.00	2,574.00
		5%	May	26	26	99.00	2,574.00
		7%	June	35	35	99.00	3,465.00
		8%	July	40	40	99.00	3,960.00
		9%	August	48	48	99.00	4,752.00
		11%	September	56	56	99.00	5,544.00
		13%	October	65	65	99.00	6,435.00
		13%	November	69	69	99.00	6,831.00
		15%	December	77	77	99.00	7,623.00
TOTAL	100%			514	514		₱50,886.00



Table 2.17 Monthly Sales for 2027

Projected Monthly Sales (2027)								
Projected Volume	1,367	Assumed Percentage of Monthly Shares	Month	Total Units per Month	Projected Sales in Volume	Selling Price	Projected Sales in Peso	Total Sales per Month
		6%	January	85	85	103.95	8,835.75	8,835.75
		6%	February	85	85	103.95	8,835.75	8,835.75
		7%	March	90	90	103.95	9,355.50	9,355.50
		7%	April	90	90	103.95	9,355.50	9,355.50
		7%	May	95	95	103.95	9,875.25	9,875.25
		7%	June	102	102	103.95	10,602.90	10,602.90
		9%	July	120	120	103.95	12,474.00	12,474.00
		10%	August	130	130	103.95	13,513.50	13,513.50
		10%	September	135	135	103.95	14,033.25	14,033.25
		10%	October	140	140	103.95	14,553.00	14,553.00
		11%	November	145	145	103.95	15,072.75	15,072.75
		11%	December	150	150	103.95	15,592.50	15,592.50
TOTAL	100%			1,367	1,367		142,099.65	₱142,099.65



Table 2.18 Monthly Sales for 2028

Projected Monthly Sales (2028)								
Projected Volume	5,824	Assumed Percentage of Monthly Shares	Month	Total Units per Month	Projected Sales in Volume	Selling Price	Projected Sales in Peso	Total Sales per Month
39%	January	200	200	109.15	21,829.50	21,829.50		
49%	February	250	250	109.15	27,286.88	27,286.88		
58%	March	300	300	109.15	32,744.25	32,744.25		
64%	April	330	330	109.15	36,018.68	36,018.68		
70%	May	360	360	109.15	39,293.10	39,293.10		
78%	June	400	400	109.15	43,659.00	43,659.00		
88%	July	450	450	109.15	49,116.38	49,116.38		
97%	August	500	500	109.15	54,573.75	54,573.75		
117%	September	600	600	109.15	65,488.50	65,488.50		
136%	October	700	700	109.15	76,403.25	76,403.25		
156%	November	800	800	109.15	87,318.00	87,318.00		
182%	December	934	934	109.15	101,943.77	101,943.77		
TOTAL	1134%	5,824	5,824		635,675.04	₱635,675.04		

Sales in Volume and in Pesos

Table 2.19 Projected Sales in Volume and in Peso for 2026

Projected Sales in Volume and in Peso (2026)				
Frequency	Preference Rate	Selling Price	Projected Sales in Volume	Projected Sales in Pesos
Bi-Monthly	18%	99.00	92	9,151.79
Monthly	55%	99.00	282	27,963.82
Quarterly	20%	99.00	103	10,168.66
Semi-Annually	7%	99.00	36	3,559.03
Total Projected Sales in Volume and in Pesos (2026)			514	50,843.30



Table 2.20 Projected Sales in Volume and in Peso for 2027

Projected Sales in Volume and in Peso (2027)				
Frequency	Preference Rate	Selling Price	Projected Sales in Volume	Projected Sales in Pesos
Bi-Monthly	18%	103.95	246	25,583.35
Monthly	55%	103.95	752	78,171.34
Quarterly	20%	103.95	273	28,425.94
Semi-Annually	7%	103.95	96	9,949.08
Total Projected Sales in Volume and in Pesos (2027)			1,367	142,129.70

Table 2.21 Projected Sales in Volume and in Peso for 2029

Projected Sales in Volume and in Peso (2028)				
Frequency	Preference Rate	Selling Price	Projected Sales in Volume	Projected Sales in Pesos
Bi-Monthly	18%	109.15	1,048	114,426.77
Monthly	55%	109.15	3,203	349,637.34
Quarterly	20%	109.15	1,165	127,140.85
Semi-Annually	7%	109.15	408	44,499.30
Total Projected Sales in Volume and in Pesos (2027)			5,824	635,704.26

E. Marketing Program/Strategies

Product

Project: Planet manufactures and distributes *EcoSmile Tooth Tabs* — toothpaste tablets that look like medicine pills but act like toothpaste. It is especially formulated for people that prioritize convenience as it is hassle free with no risk of spillage. It is also formulated with natural ingredients like powdered egg shells which have been practiced in the early Egyptian period dating back to 5,000BC (Waynes, 2017). This capitalizes on waste products and giving them a new purpose. The ingredients used are biodegradable and plant-based that remove plaque, reduce buildup, anticaries, sugar-free, and antibacterial to reduce bacteria growth in the mouth and help protect the oral health of the consumers. In its formulation, *Project: Planet* aims for less waste without compromising the quality and texture for overall consumer satisfaction and benefits.



Product Category

EcoSmile Tooth Tabs fall under the Toiletry Products category with the subcategory of Oral Care Products. It is then categorized as Toothpaste tablets which are chewed to react with saliva and partnered with a toothbrush to deeply clean the teeth and gums.

Company



Figure 2.2 Project: Planet Logo

Figure 2.2 shows the logo of our company, Project: Planet. The main logo of Project: Planet is circular as it is easily recognizable and versatile. The business owners chose a more minimalistic approach which signifies the company's initiative for reducing waste and other unnecessary materials.

Project: Planet - The business name represents the company's mission (Project), actions and direction (:), and the beneficiary (Planet). The owners made sure to craft a catchy company name that reflects the organizational goals and mission.

“Because the Planet deserves better” - This is the tagline of the company which represents their inspiration in creating the brand in the first place. The



inclusion of it in the logo is a constant reminder of the company's goals which the business owners are hoping to resonate with the consumers along the way.

Leaf - The leaf symbolizes the company's desire for an eco-friendly way of living and the cultivation of eco-conscious behavior and expectations of the audience. It symbolizes growth, and a greener, sustainable, future of living.

Green Color - It is a color associated with eco-consciousness and awareness of the surroundings. This represents the company's vision and fosters the environmental expectations of the customers.

Blue Color - The color blue is associated with cleanliness and trust which is particular in the company's objectives. It represents the company's values of providing quality products that do not harm the people.

Brand



Figure 2.3 EcoSmile Tooth Tabs Brand Logo

Figure 2.3 illustrates the brand logo of EcoSmile Tooth Tabs. The logo includes a circular logo and a Text form of logo which can be used for different labelling purposes and versatility. The proponents have chosen the product name "EcoSmile Tooth Tabs." due to its inherent meanings which are:

"Eco" in the color green - Represents the product's eco-friendly nature and commitment to reducing waste. Its green color provides the word character because it signifies the brand's sustainable culture and vision.



“Smile” and, the sparkle-shaped “S” in the color white - It symbolizes healthy oral care and the goal of achieving a clean, white, and healthy smile. The proponents particularly shaped the letter “S” into a sparkle to signify a bright and shining smile.

“Tooth Tabs” in the color purple - The color purple is often seen as the color of luxury, power, and ambition which signifies the goal of EcoSmile to empower its consumers and could also signify a potential line of purple oral care products.

EcoSmile Tooth Tabs reflects the brand’s purpose of providing a sustainable and convenient product that supports good oral hygiene. Through this branding, EcoSmile Tooth Tabs shows its identity as an innovative, sustainable, and consumer-friendly oral care solution.

Packaging



Figure 2.4 Packaging of EcoSmile Tooth Tabs

Figure 2.4 shows the packaging of EcoSmile Tooth Tabs; a kraft stand-up pouch that measures 15 by 10 centimeters with 60 tablets inside that weighs approximately 12g. Using a kraft stand-up pouch promotes eco-conscious living by



reducing toothpaste tube waste that ends up in landfills. It is especially convenient due to its size, and versatility making it easy to carry around. It features an air-tight seal which is an important factor considering the nature of the toothpaste tablets. This packaging helps maintain the quality of the product by protecting it from moisture and keeping it fresh for a longer time.

Additionally, the packaging is better for the product as it matches the objectives of the company. The Kraft stand-up pouches are made from biodegradable materials which supports Project: Planet's objectives of promoting sustainability while also featuring the convenience of the packaging as it is easy to store, reseal and carry during travel.

The packaging also includes important details of our product. The front label highlights EcoSmile Tooth Tab's eco-friendly concept and benefits, while the back label provides important details on ingredients, usage instructions, safety warnings for responsible use of the consumers and also the company's contact information for inquiries.

Labeling

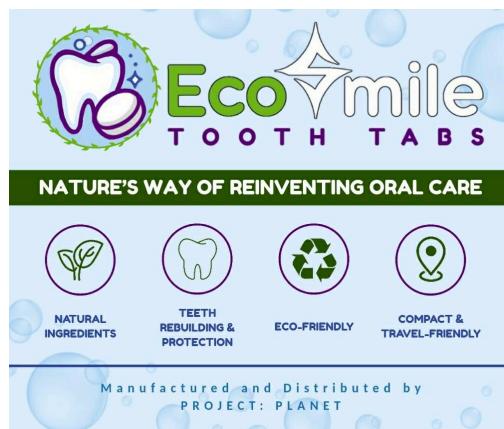


Figure 2.5 Front Labeling of EcoSmile Tooth Tabs

Figure 2.5 shows the front labeling for the packaging of EcoSmile Tooth Tabs. The label is designed with bright colors that presents cleanliness and its



eco-friendly concept. The tagline “Nature’s way of reinventing oral care” highlights the goal to promote sustainability while maintaining good oral health which will inspire people to make a positive change by choosing natural alternatives for their daily oral care routine. The overall layout features a combination of green, blue and purple tones, symbolizing nature, cleanliness and sustainability, along with four icons that emphasize its main benefits: natural ingredients, fluoride protection, eco-friendliness, and compact packaging, making it visually clear and easy to understand. The logo clearly communicates its purpose while the manufacturer and distributor’s name, “Project: Planet” reinforces the company’s commitment to sustainability and environmental care. Therefore, the front label is both visually attractive and informative, appealing to consumers who value convenience and eco-conscious products.



Figure 2.6 Back Labeling of EcoSmile Tooth Tabs



Figure 2.6 shows the back labeling for the packaging of EcoSmile Tooth Tabs. The back label provides important information about the product's ingredients, clear usage directions, storage conditions, and safety precautions. It lists natural ingredients and safe components such as eggshell powder, baking soda, xylitol, menthol crystals and coconut oil, which promote new ways of oral care. It also includes other product information such as shelf life, manufacturing date and net weight for transparency. The design also has eco-friendly icons like "biodegradable packaging" and "cruelty-free". The warning has an important role too that reminds consumers that the tablets are for external use only, should not be swallowed, and must be kept away from children under six years old. This clear warning ensures consumer safety and responsible use. The packaging also includes contact information, location and social media pages of the manufacturer and distributor company, Project: Planet, for inquiries and to build consumer trust and brand confidence.

Promotion and Advertising

Promotion gives a business its name and recognition. Penetrating the market would need various methods and advertising strategies to gain the attention of potential customers. Thus, being important in a start-up business like *Project: Planet*. For Product Promotion and Advertising, the business should capitalize on these following opportunities available and widely used by modern society.

Social Media Pages and Business Accounts

"Project: Planet" will utilize social media platforms such as Instagram, Tiktok, Facebook, and Youtube to expand our audience and the coverage of our business operations. By creating business accounts and pages on these platforms, *Project: Planet* can capitalize on the internet population and increase accessibility for consumers. Inquiries can be also assessed over the



internet through business and live agents to increase the convenience experienced by customers.

Project: Planet Website

The company would provide an easily accessible website to consumers that would display Frequently Asked Questions (FAQs), Company History, Mission and Vision, Products Offered, Testimonials, Blogs, and Community development programs participated by, and hosted by *Project: Planet*. Creating a website could also potentially improve customer satisfaction by building an online community that supports one advocacy — the betterment of people and the planet.

Online Shops

Online shops like Lazada, and Shopee shall also be utilized by project planet for easier and hassle-free transactions on the end of the consumers. This would provide accessibility and Nationwide reach. Potential customers could transact online and pay as they receive their order, or pay on the app. This leads to even more convenience and accessibility for customers as they wouldn't have to transact face-to-face just to purchase products. These platforms would also serve as advertising

Pop-ups and Bazaars

One of *Project: Planet's* initiatives will focus on participating in Pop-up events and Bazaars that will boost the customer reach of the business. The participation will not focus on generating sales for the business, but rather for promoting the brand and product to increase the market's awareness.

F. Marketing/Selling Expenses



The marketing expenses include the estimated cost that EcoSmile will need to pay for the marketing and selling of its chewable toothpaste tablets. The business wants to practice strategic marketing techniques that are cost-efficient, but impactful enough to attract first-time buyers and to maintain the business' brand visibility in both the online and offline setting.

The marketing strategy will involve limited opening promo discounts to encourage product trials, social media ads for product visibility, and product display using a portable promotional booth during public events and fairs. A tarpaulin shall be included in the product display setup for better presentation and customer recall.

Table 2.22 Marketing Expense

Particulars	Cost (₱)	Quantity / Frequency	Total Price (₱)
Opening Promo (₱10 discount for first 10 customers)700	10.00	10 customers	100.00
Facebook Advertisement (₱100/day or ₱700/week)	700.00	4 weeks	2,800.00
Portable Promotional Booth	3,100.00	1 piece	3,100.00
Tarpaulin (3ft × 5ft)	300.00	1 piece	300.00
Total Marketing Expenses:			6,300.00

We put ₱6,300 for marketing. That amount covers everything from our first week discount and Facebook ad, a portable booth for public events, and a tarpaulin for visual display. These marketing strategies aim to strengthen EcoSmile's



visibility in both digital and physical markets, to attract new customers, and build brand recognition.

CHAPTER III

PRODUCTION/OPERATIONAL PLAN

The Production or Operational Plan tells how EcoSmile Tooth Tabs are produced. This is from getting natural ingredients to wrapping up the finished tablets. It makes sure every part of the process follows safe, efficient steps. This



includes preparation, mixing, forming, drying, and checking for quality. This plan also supports sustainability by using biodegradable stuff and reducing waste all through production. In general, it acts as a guide to keep the product quality the best, fill market needs, and keep the company's promise of making eco-friendly oral care solutions.

A. Technical Production Description

EcoSmile Tooth Tabs are chewable tablets used like regular toothpaste. But, instead of plastic tubes, they come in biodegradable and reusable kraft pouches that are compostable and environmentally friendly. Each tablet is formulated with natural ingredients that cleans, refreshes, and strengthens the mouth and teeth. Each Pack contains 60 tablets that can be used as a refill with any container. This way, EcoSmile can replace conventional toothpaste by being compact, eco-friendly, and convenient.

B. Production/Operations Process

Table 3.1 Ingredients and Function

Ingredients	Function
Egg Shell Powder (Calcium Carbonate)	Strengthens teeth enamel, acts as a natural abrasive and source of calcium (pmc)(rdhmag)
Baking Soda (Sodium Bicarbonate)	Mild abrasive and Anti-bacterial (pmc)(healthline)
Xylitol	Prevents cavity-causing bacteria and adds mild Sweetness (pmc)(pmc)
Extra Virgin Coconut	Serves as a natural antibacterial and moisturizing agent



Oil	(healthline)
Coco Fatty Alcohol Sulfate	Cleansing, lathering, and foaming agent
Menthol Crystals	Provides a cooling, refreshing mouthfeel (suncreekdental)
Fluoride	Helps fight cavities and strengthen enamel (clevelandclinic)
Xanthan Gum	Gives visual appeal, may neutralize yellow tones (smilerite)



Table 3.1 presents the ingredients used in making EcoSmile Tooth Tabs and its functions. Each ingredient was selected based on its safety, effectiveness, and contribution to oral health while maintaining an eco-friendly and natural formulation.

Step-by-Step Procedure

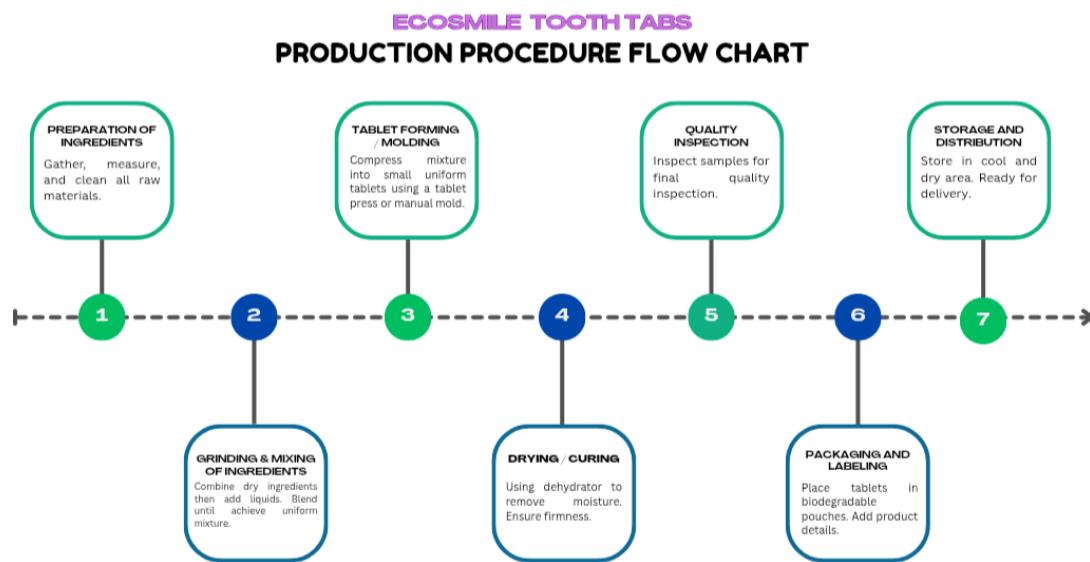


Figure 3.1 Production Procedure Flow Chart of EcoSmile Tooth Tabs

Figure 3.1 shows the step-by-step production procedure flow chart of EcoSmile Tooth Tabs from ingredient preparation and mixing to molding, drying, inspection, packaging and procedure for distribution. The production starts with the preparation of ingredients in which all raw ingredients are gathered, measured and cleaned. Next, the ingredients are ground and mixed until a uniform mixture is achieved before forming the mixture into small, uniform tablets using a press or mold. After forming, the tablets undergo drying or curing through a dehydrator to remove moisture and ensure firmness. Once dried, samples are inspected for quality before the tablets are packaged in pouches with proper labelling. For the last step,



the finished tablets are stored in a cool and dry place which are ready for distribution and delivery to customers.

Duration per step per batch

Table 3.2 Duration step per batch

Stage / Activity	Description of Process	Estimated Duration
1. Preparation of Ingredients	Sorting, measuring, and cleaning all raw materials such as eggshell powder, xylitol, and coconut oil before production.	30 minutes
2. Grinding and Mixing	Combining and homogenizing ingredients to achieve a uniform mixture suitable for tablet forming.	1 hour
3. Tablet Forming / Molding	Press the mixture into chewable tablet form using a tablet press or manual mold.	1 hour
4. Drying / Curing	Using a dehydrator for tablets to remove excess moisture and ensure stability.	3 – 4 hours
5. Quality Inspection	Checking tablet weight, texture, hardness, and visual consistency for final quality inspection; removing defective units.	30 minutes
6. Packaging and Labeling	Sealing tablets in biodegradable pouches, attaching labels, and preparing for storage.	1 hour
7. Storage and Inventory	Storing finished products in a clean, dry area for distribution.	30 minutes



Table 3.2 outlines each step in the production process, including the estimated duration required to complete them. This helps ensure proper workflow, time management, and consistent output per batch.

Labor and Machine Requirement per Step

Table 3.3 Labor and Machine Requirement per Step

Steps	Labor Needed	Equipment Needed
1. Clean and sanitize all materials and equipment before starting production. Ensure everything is completely dry afterward.	General Manager Sales and Production Head Financial and Marketing Head Production Staff	Weighing Scale
2. Measure 10 g of baking soda, 2.5 g of coconut oil, 0.25 g of citric acid, 0.05 g of menthol, 0.615 g of fluoride gel, 0.25 g of xanthan gum, 1 g of FD&C natural dye, 20 g of calcium carbonate, 15 g of xylitol, and 0.6 g of CFAS using a digital scale.	- General Manager - Sales and Production Head - Production Staff	Weighing Scale Measuring Cups
3. Combine all measured ingredients in a mixing bowl and blend thoroughly until a consistent texture is achieved.	- Production Staff	Mixing Bowl Mixer
4. Mold the mixture into tablets using a tablet mold or manual tablet press.	- Production Staff	Tablet Mold / Tablet Press Tray
5. Allow the molded tablets to dry for several hours until the desired hardness and texture are reached.	- Production Staff	Drying Rack Food Dehydrator



6. Check the dried tablets for size, texture, and consistency before packaging.	- General Manager	
7. Place the finished tablets into kraft packaging or refill pouches and seal them properly.	- Production Staff	
8. Store the sealed packs in a clean, dry storage area ready for distribution.	Sales and Production Head	Storage Rack Storage Boxes

Table 3.3 shows the labor and equipment needed for every production step. It ensures that each stage has the appropriate manpower and tools to maintain efficiency and safety standards.

C. Production Schedule

Monthly Schedule

A market survey was conducted with 104 respondents. Of those, 54.8% indicated that they are willing to purchase EcoSmile Tooth Tabs every month, while 20.2% stated they would buy every three months, and 18.3% every two weeks. The result shows that there is a steady monthly demand for the product. To meet this demand, Project: Planet will maintain a monthly production schedule.

The business will implement a weekend-only production system to maximize manpower availability and minimize operational costs. Production will occur every Saturday and Sunday, allowing sufficient time to prepare, produce, and package the chewable tablets efficiently.

One production weekend turns out about 1,000 tablets or 60 retail packs. To hit our yearly goals (514 packs in 2026, 1,367 in 2027, and 5,824 in 2028), we'll simply adjust how many weekends we run each year.



To ensure a consistent supply of calcium carbonate derived from eggshells, one dedicated day per month will be dedicated for eggshell collection, cleaning, and grinding. This activity will be performed before the main production process to ensure that all materials are prepared and ready for use during the succeeding production weekends.

D. Labor Requirement

EcoSmile Tooth Tabs will be made by the business partners. Each partner will focus on one specific area: production and formulation, packaging and quality control, marketing and logistics. The labor situation will keep the operation manageable and affordable, while keeping the quality of the product consistent. Each production team member will be trained in hygiene and quality control. This will ensure that proper sanitary and quality standards are met during the production and manufacturing of EcoSmile Tooth Tabs.

Table 3.4 Labor Requirement

Job	Qty.	Job Description during Production
General Manager	1	<ul style="list-style-type: none">- Responsible for managing the production process of EcoSmile Chewable Toothpaste Tablets. They must- Ensure raw materials are ready and have good quality.- Checks cleanliness and readiness of all equipment before production.- They will also check if each batch meets company standards.- Supervises production staff and maintains the production schedule.



Financial and Marketing Head	1	<ul style="list-style-type: none">- Monitors material costs per production cycle and ensures expenses stay within budget- Handles marketing and promotional activities for the product.- Coordinates with partner stores and distributors for product placement.- Manages inventory by tracking raw materials, packaging supplies, and finished products.- Assists in aligning production output with sales forecasts based on demand.- Maintains records of financial transactions and inventory reports related to production.
Sales and Production Head	1	<ul style="list-style-type: none">- Leads the mixing, molding, drying, and packaging processes.- Assigns tasks to production staff and monitors workflow efficiency.- Ensures product consistency in size, quality, and packaging.- Conducts inspection of finished products before storage or delivery.- Oversees quality control during every stage of production.
Production Staff	1	<ul style="list-style-type: none">- Cleans and prepares eggshells for calcium carbonate production.- Measures and mixes all ingredients accurately.- Operates tools and equipment during production.- Performs tablet molding, drying, and packaging tasks.- Ensures sanitary and safety procedures are followed at all times



Table 3.4 shows the labor requirement for the monthly production of EcoSmile Chewable Toothpaste Tablets. The team consists of members with clear responsibilities during each production cycle, ensuring efficiency, safety, and consistent product quality.

E. Machinery/Equipment Requirement

Table 3.5 Machinery and Equipment Requirement

Equipment	Description	Cost	Qty.	Total Cost
Digital Weighing Scale	Used to measure the weight of the ingredients accurately	95.00	1	95.00
26cm Mixing Bowl	Used as a container to sort dry ingredients and as a mixing container	72.00	1	72.00
18cm Mixing Bowl	Used as a container for mixing wet ingredients	35.00	1	35.00



	Used to grind and pulverize the dry ingredients to a fine powder	35.00	2	70.00
 Measuring Cups Set	Used to accurately measure dry and wet ingredients	137.00	1	137.00
	Used to incorporate and mix the ingredients together	135.00	1	135.00
	Sieves the dry ingredients to ensure uniformity in their powder form	599.00	1	599.00
	Forms the ingredient mixture into a tablet	664.00	1	664.00



	Used to dehydrate egg shells, and pressed toothpaste tablets	874.00	1	874.00
	Used for sealing the pouch packaging	135.00	1	135.00
	Used to compile all toothpaste tablets before drying and before packaging	94.00	1	94.00
Total Cost for Machinery and Equipment Requirement				2,910.00

Table 3.5 lists all the tools and equipment necessary for the production of EcoSmile Tooth Tabs. These include devices for weighing, grinding, molding, and drying. Each item contributes to ensuring consistency and quality in every production cycle.

Machinery and Equipment Requirement Depreciation

Table 3.6 Machinery and Equipment Depreciation

Machinery and Equipment	Total Cost	Useful Life in Years	Depreciation



Digital Weighing Scale	95	5 years	19
26cm Mixing Bowl	72	5 years	14.4
18cm Mixing Bowl	35	5 years	7
180ml Mortar and Pestle	70	5 years	14
Measuring cup sets	137	5 years	27.4
Whisk	135	5 years	27
80 Mesh Sieve	599	5 years	119.8
Pill Press	664	5 years	132.8
Food Dehydrator	874	5 years	174.8
Healing Iron	135	5 years	27
Metal Tray	94	5 years	18.8
Total Cost of Machinery and Equipment Requirement	582.00		
Depreciation			

Table 3.6 shows the list of machinery and equipment used for production, including their total cost, useful life, and depreciation value. The equipment such as digital weighing scale, mixing bowls, mortar and pestle, measuring tools, and other

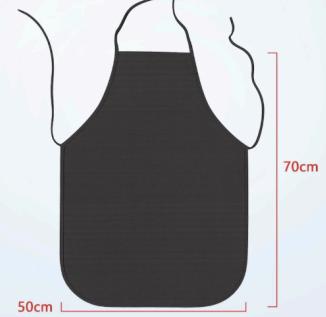


production devices are shown with their estimated five-year life span. The total depreciation cost of all machinery and equipment amounts to ₱582.00.

Table 3.7 Supplies and Materials Requirement

Equipment	Description	Cost	Qty.	Total Cost
Disposable Gloves (100pcs)	 Used to prevent contamination from bare hands to the ingredients by creating a barrier between the hands and the product	143.00	20	2,860.00
Disposable Face Masks (50pcs)	 Used to protect the production staff from potential inhalation of chemicals and to protect the products from saliva contamination	38.00	10	380.00
Laboratory Goggles	 Used as a container for mixing wet ingredients	40.00	8	320.00



 Waterproof Apron	Used to protect the production staffs' clothes from ingredient messes and spills	38.00	8	304.00
 Washable Hairnets	Used to prevent contamination and hair falling into products while manufacturing	39.00	8	312.00
 Parchment/Baking Paper (10 meters)	Used to line the trays and dehydrator to protect the Toothpaste tablets after formation and before drying	38.00	10	380.00
 Dishwashing Liquid (1Gal)	Used to clean Materials and Equipment	154.00	2	308.00



	Used to disinfect surfaces and as main cleaning solution for the Plant	437.00	2	874.00
	Used for disinfecting surfaces, and overall sanitation of the production staff	500.00	2	1,000.00
	Used to scrub and clean the Materials and Equipment	99.00	4	400.00
	Used to wipe surfaces and dry materials and equipments after cleaning them	75.00	6	450.00



Kitchen Towels (2 rolls)				
	Used to clean the floors of the production area off of ingredient residues and dusts	89.00	1	89.00
Broom and Dustpan Set				
	Used to clean the floors of the production area off of ingredient residues and dusts	294.00	1	294.00
Spin Mop				
	Used for cleaning countertops and the work station before and after production	25.00	5	125.00
Reusable Cleaning Rags (6pcs)				
	Used for Spraying cleaning solutions and Ethyl Alcohol to help with sanitizing the workplace	47.00	2	94.00
Spray Bottle (200ml)				



 Garbage Bags (25pcs/roll)	Used to compile waste materials for disposal	35.00	10	350.00
Total Cost for Supplies and Materials Requirement:				8,540.00

Table 3.7 shows the different supplies and materials needed for production, along with their description, cost, quantity, and total price. It includes essential items such as disposable gloves, face masks, aprons, cleaning agents, and other sanitation tools used to maintain cleanliness and safety in the production area. The total cost for all supplies and materials is ₱8,540.00.

Table 3.8 Furniture and Fixtures Requirement

Equipment	Description	Cost	Qty	Total Cost
 Storage Drawer	Used for storing the supplies, Raw materials, and other equipments.	1,137.00	1	1,137.00



	Used for storing the finished products.	492.00	2	984.00
	Allows the production staff to sit while conducting their respective jobs	225.00	4	900.00
Foldable Table	It serves as a space for small manufacturing setups.	307.00	1	307.00
Total Cost for Furnitures and Fixtures Requirement:				3,328.00

Table 3.8 lists the furniture and fixtures needed for production setup, including storage drawers, boxes, chairs, and tables. It also provides their purpose, cost per item, quantity, and total cost. These items are essential for organizing materials, storing products, and providing workspace and seating for staff. The total cost for furniture and fixtures requirement is ₱3,328.00.

Furnitures and Fixtures Requirement Depreciation

Table 3.9 Furnitures and Fixtures Requirement Depreciation

Furnitures and	Total Cost	Useful Life in	Depreciation
----------------	------------	----------------	--------------



Fixtures		Years	
Storage Drawer	1,137	15 years	75.8
Storage Box	984	15 years	65.6
Monoblock Chair	900	15 years	60
Foldable Table	307	15 years	61.4
Total Cost of Furnitures and Fixtures Requirement Depreciation:			262.80

Table 3 .9 provides the depreciation details of the furniture and fixtures used in production. It includes the total cost, useful life of 15 years, and annual depreciation for each item such as drawers, boxes, chairs, and tables. The total depreciation cost for all furniture and fixtures is ₱262.80.

F. Raw Materials Requirement

Table 3.10 Raw Materials Requirement

Materials	Description	Cost
 Calcium Carbonate (Egg Shell Powder)	Strengthens enamel together with fluoride and acts as a mild abrasive to remove plaque	



 Sodium Bicarbonate (Baking Soda)	A mild abrasive that is used to remove plaque, gently whiten teeth, and neutralize acids in the mouth	50 php
 Xylitol Granules	A sugar-free sweetener that kills cavity-causing bacteria in the mouth while providing sweet taste, and cooling feeling	159 php
 Coco Fatty Alcohol Sulfate	A lathering and foaming agent that is safe for sensitive skins and gums	
 Extra Virgin Coconut Oil	Acts as a natural and safe binder for the toothpaste tablets	78 php



 Menthol Crystals	Provides a cooling sensation in the mouth	105 php
 Fluoride gel	Strengthens and remineralizes teeth enamel	300 php
Total Cost of Raw Materials Requirement:		



Table 3.10 presents all raw materials used in the production process, along with a short description and price per unit. It includes naturally derived ingredients such as eggshell calcium carbonate, coconut oil, xylitol, and menthol, highlighting the eco-friendly composition of the product.

G. Plant/Factory Location

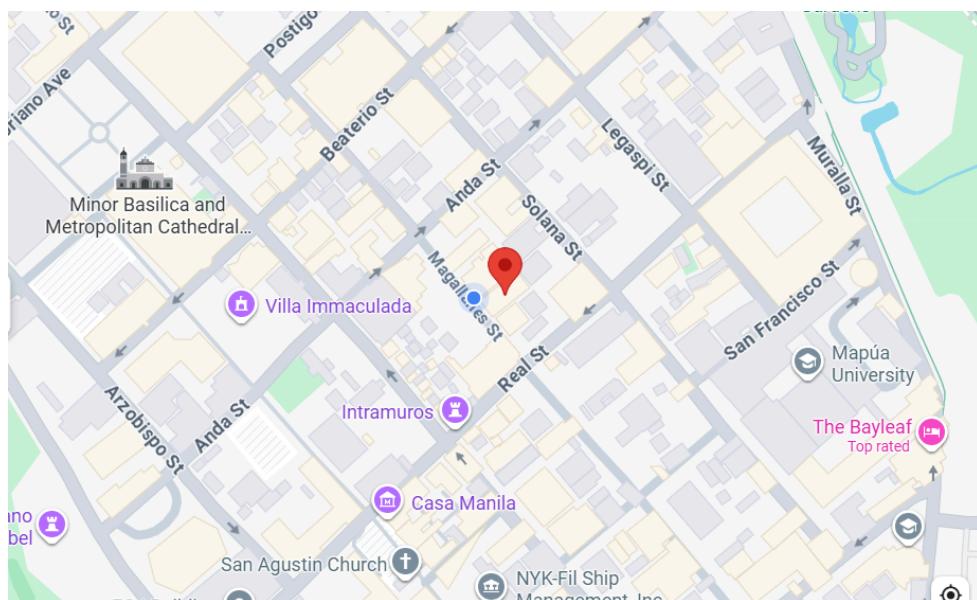


Figure 3.2 Plant/Factory Location

Figure 3.2 shows us the 2D map of the Plant Location of *Project: Planet*. It is located at 456, Magallanes Street, Barangay 655, Intramuros, Manila. Since *Project: Planet* is a startup business with limited capital, the proponents chose a location that's already being managed and resided by one of them. Since production will be home-based, the location will be in one of the dorm rooms that the location offers. The proponents also made sure that the Plant Layout is relatively near Retailers, Residents, Tourists, and Students which are the potential target market of the business to reduce transportation costs.



H. Plant Layout



Figure 3.3 Office and Factory Layout

Figure 3.3 shows the Office and Factory Layout of *Project: Planet* for producing *EcoSmile Tooth Tabs*. This plant layout prioritizes the flow of activities in manufacturing. It includes a raw materials storage just beside the sink, and a final output storage beside the main door. This ensures that the production flow will save time and effort by creating a layout aligned with the systematic procedure of creating the product. Since it is already being managed by one of the proponents, they agreed to the rent of 2,500PhP per month.

I. Waste Disposal System

Since Project: Planet uses several Ingredients that come in plastic packaging, and mainly compostable ingredients, and some chemical ingredients, the company shall impose a green waste management system. Compostable waste from raw materials like eggshells and kraft paper from packaging will go to the compost pile, and recyclables like plastic packaging will go to the business's recycling partners, and hazardous chemicals will be wrapped in black bags, and be stored outside to await collection. With this type of waste disposal system, the business



will ensure that it will stay true to its advocacy by producing less waste, and segregating compostable, recyclable, and hazardous waste.

J. Quality Control System

Project: Planet's Quality control consists of several steps done at different stages of production. The first quality control is done at the beginning of the production process where the raw materials are checked for expiration, and potential contamination, and equipment are also inspected to ensure cleanliness and ample performance before proceeding with the production. The second stage of the quality control system is pre-packaging where the produced batch of EcoSmile Tooth Tabs is inspected for potential flaws and the hardness and drying process is checked, and the last stage is inspection after packaging. Lastly, proper documentation of every batch is kept for traceability.

K. Production Cost

1. Total Production Per Year

Table 3.12 Production Cost per Year

Year	Units (packs)	Cost per Pack (₱)	Total Production Cost (₱)
2026	514	26.53	₱13,737.22
2027	1,367	26.53	₱36,550.91
2028	5,824	26.53	₱155,720.32



Table 3.12 summarizes the total production cost for the years 2026 to 2028. It reflects the yearly output in packs, cost per pack, and total annual production expenses. These figures are based on projected demand and supply from Chapter 2.

2. Production Cost Per unit

Table 3.13 Projected Production Cost for 2026

Ingredient	Purpose / Function	Cost per Unit (₱)	Units to Produce	TOTAL Cost(₱)
Baking Soda (Sodium Bicarbonate)	Mild abrasive, antibacterial	0.89	514	457.46
Coconut Oil (Virgin)	Binder and moisturizer	6.50	514	3,341.00
Menthol Crystals	Cooling agent	0.18	514	92.52
Fluoride Gel	Strengthens teeth enamel	1.54	514	790.00
Xanthan Gum	Thickener and binder	0.06	514	30.84
Calcium Carbonate (Eggshell Powder)	Abrasive and calcium source	0.20	514	102.80
Xylitol	Sweetener and anti-cavity agent	15.90	514	8,172.60
Coco Fatty Alcohol Sulfate (1%)	Cleansing and foaming agent	0.36	514	185.04
Kraft Packaging	Eco-friendly packaging	1.10	514	565.40
Total Projected Production for 2026:		26.73		13,737.22



Table 3.13 outlines the projected production cost for the year 2026, listing each ingredient, its function, cost per unit, units to produce, and total cost. Ingredients such as baking soda, coconut oil, xylitol, and packaging materials are included. The total projected production cost for 2026 is ₱13,737.22.

Table 3.14 Projected Production Cost for 2027

Ingredient	Purpose / Function	Cost per Unit (₱)	Total (₱)
Baking Soda (Sodium Bicarbonate)	Mild abrasive, antibacterial	0.89	1,216.63
Coconut Oil (Virgin)	Binder and moisturizer	6.50	8,885.50
Menthol Crystals	Cooling agent	0.18	246.06
Fluoride Gel	Strengthens teeth enamel	1.54	2,106.18
Xanthan Gum	Thickener and binder	0.02	82.02
Calcium Carbonate (Eggshell Powder)	Abrasive and calcium source	0.00	273.40
Xylitol	Sweetener and anti-cavity agent	15.90	21,735.30
Coco Fatty Alcohol Sulfate (1%)	Cleansing and foaming agent	0.36	492.12
Kraft Packaging	Eco-friendly packaging	1.10	1,503.70
Total Projected Production for 2027:		26.48	36,550.91



Table 3.14 shows the estimated production cost for the year 2027, detailing the ingredients, their functions, cost per unit, and total cost. It includes the same materials as the previous year, such as baking soda, coconut oil, and xylitol, used in toothpaste tablet production. The total projected production cost for 2027 is ₱36,550.91.

Table 3.15 Projected Production Cost for 2028

Ingredient	Purpose / Function	Cost per Pack (₱)	Total (₱)
Baking Soda (Sodium Bicarbonate)	Mild abrasive, antibacterial	0.89	5,183.36
Coconut Oil (Virgin)	Binder and moisturizer	6.50	37,856.00
Menthol Crystals	Cooling agent	0.18	1,048.32
Fluoride Gel	Strengthens teeth enamel	1.54	5,183.36
Xanthan Gum	Thickener and binder	0.06	37,856.00
Calcium Carbonate (Eggshell Powder)	Abrasive and calcium source	0.20	1,048.32
Xylitol	Sweetener and anti-cavity agent	15.90	8,972.96
Coco Fatty Alcohol Sulfate (1%)	Cleansing and foaming agent	0.36	349.44
Kraft Packaging	Eco-friendly packaging	1.10	1,164.80
Total of Projected Production Cost for 2028:		26.73	92,601.60



Table 3.15 presents the projected production cost for 2028, showing the list of ingredients, their purpose, cost per pack, and total amount. The materials include baking soda, coconut oil, menthol crystals, fluoride gel, and other natural ingredients. The total projected production cost for 2028 is ₱92,601.60.

CHAPTER IV

ORGANIZATIONAL PLAN

This chapter shows the organizational plan of Project: Planet from how roles are distributed to each activities and responsibilities of the company to ensure effective management and smooth operations.

A. Legal Form of Business

The business, Project: Planet, is legally established as a partnership managed by three individuals who act as the primary executives of the business. The proponents involved are Ms. Bernadette Christine R. Española, Mr. Johann



Carlo A. Matalog, and Ms. Francine R. Ricaborda. These individuals will share equal authority and responsibility in managing the business operations, fulfilling its objectives and ensuring its growth. The division of profits, responsibilities and capital shall be based on mutual agreements and will be distributed fairly among the individuals.

Table 4.1 Cash Contribution for Initial Capital

Name	Cash Contribution	In Percentage
Bernadette Christine R. Espanola	₱ 20,000.00	33.34%
Johann Carlo A. Matalog	₱ 20,000.00	33.33%
Francine R. Ricaborda	₱ 20,000.00	33.33%
Total:	₱ 60,000.00	100%

Table 4.1 shows the cash contributions of the three proponents of Project: Planet for the initial capital.. Each partner, namely Ms. Bernadette Christine R. Espanola, Mr. Johann Carlo A. Matalog, and Ms. Francine R. Ricaborda contributed each, making a total initial capital of ₱ 60,000.00. The equal contributions reflect their shared responsibilities, authority, and fair distribution of profit and ownership in the business.

The business is subjected to multiple taxes and licenses, which are:

Table 4.2 Taxes and Licenses

Taxes and Licenses	Description



Barangay Clearance for Business	A barangay clearance is the local barangay's written endorsement that a business is permitted to operate in the target barangay.
Mayor's Permit (Business Permit)	The mayor's permit is the city government's license allowing a business to legally operate within the city. It certifies compliance with local taxes, zoning, safety and regulatory requirements.
Sanitary Permit	A sanitary permit certifies that an establishment meets minimum sanitation and public-health standards.
SEC (Securities and Exchange Commission) Registration	SEC registration (Certificate Incorporation) legally created corporations and partnerships in the Philippines. It is the national legal registration for corporate entities.
BIR (Bureau of Internal Revenue) Registration	BIR registration issues the taxpayer Certification of Registration (BIR Form 2303) and registers the business for taxation.

Table 4.2 lists the different taxes and licenses required for Project: Planet to legally operate. These include Barangay Clearance, Mayor's Permit, Environmental



and Sanitary Permit, SEC Registration, and BIR Registration. Each permit ensures that the business follows local regulations, safety and sanitation standards, and tax compliance in the Philippines.

B. Organizational Structure

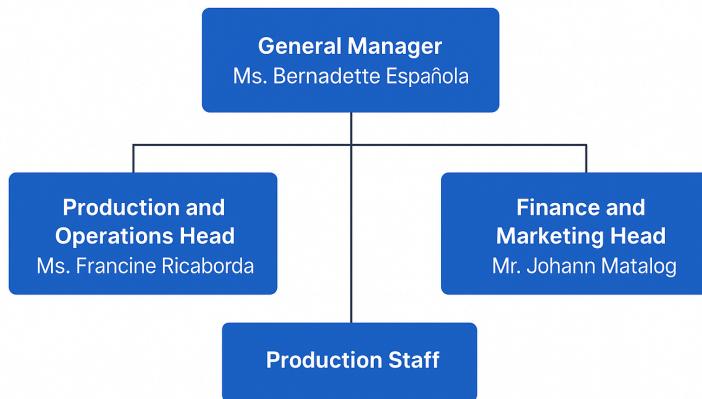


Figure 4.1 Horizontal Organizational Structure

The Figure 4.1 above presents the horizontal organizational structure of Project: Planet, a start-up business producing chewable toothpaste tablets made from natural, food-grade ingredients.

The company employs a horizontal structure to promote partnership, collaboration, and effective management. The General Manager, Ms. Bernadette Espanola oversees overall operations, assisted by the Production and Operations Head, Ms. Francine Ricaborda and the Finance and Marketing Head, Mr. Johann Matalog. A Production Staff supports the production process under the supervision of the Production and Operations Head.



According to Purrweb (2025), adopting a horizontal structure enables startups to establish a collaborative environment where every member contributes to the business's strategic and operational goals, thereby enhancing both organizational agility and clarity in management processes.

Each member of the organization plays a specific role based on their competencies.

- The **General Manager** supervises all aspects of the company's operations, ensuring that strategic goals are achieved efficiently.
- The **Finance and Marketing Head** manages the company's finances, handles marketing campaigns, and ensures that all resources are properly allocated.
- The **Production and Operations Head** oversees the manufacturing process, maintains product quality, and ensures that all products meet hygiene and safety standards.
- The **Production Staff** assists in creating, packaging, and inspecting the products to maintain product quality and consistency.

Project: Planet fosters a collaborative and innovative work culture focused on continuous learning, open communication, and sustainability. This environment promotes operational efficiency and supports the business's goal of promoting eco-friendly oral care solutions.

C. Qualification of Officers

The table below outlines the job descriptions and qualifications required for each position in Project: Planet.

Table 4.3 Qualifications of Officers



Job Description	Job Qualification
<p>1. General Manager</p> <ul style="list-style-type: none">- Oversees daily operations, manages staff, monitors budget and production, and ensures alignment with strategic goals. Responsible for making business decisions and maintaining partnerships.	<ul style="list-style-type: none">• Bachelor's degree in Business Administration, Management, or any BA related field.• At least 3-5 years of progressive leadership experience, including managing daily operations, finance, staff supervision, and strategic planning in a related industry.
<p>2. Financial and Marketing Head</p> <ul style="list-style-type: none">- Handles financial planning, budgeting, and auditing. Also manages marketing strategies and promotional campaigns to increase brand awareness.	<ul style="list-style-type: none">• Bachelor's degree in Accounting, Finance, Marketing, or Business Management; certifications or further studies.• Minimum 5 years of experience in financial planning, budgeting, audit, plus experience in marketing strategy development.
<p>3. Production and Operations Head</p> <ul style="list-style-type: none">- Manages production of chewable toothpaste tablets, ensures quality control, monitors raw materials, and supervises production staff. Responsible for maintaining sanitary and safe production standards.	<ul style="list-style-type: none">• Bachelor's degree in Industrial Engineering, Chemical Engineering, Food Science/Technology, or related field; experience in FMCG or pharmaceutical/consumer health product manufacturing preferred.• At least 5 years of production supervision / management experience; proven track record in quality control, safety & sanitary compliance, including handling raw materials, supervising production staff, maintaining production schedules.• Knowledge of Good



	Manufacturing Practices (GMP), sanitary standards, regulatory requirements for consumer health/toothpaste products.
4. Production Staff - Responsible for assisting in the manufacturing process by preparing materials, operating equipment, maintaining cleanliness, and ensuring that the products are produced according to quality and safety standards.	<ul style="list-style-type: none">● At least a high school diploma; vocational or technical training in production, manufacturing, or relevant fields is preferred.● Some experience (1-3 years) in a production line / manufacturing environment; familiarity with sanitary practices, safety protocols, basic quality control.

Table 4.3 presents the job descriptions and qualifications of the officers of Project: Planet. It includes the General Manager, Financial and Marketing Head, Production and Operations Head, and Production Staff. Each position has specific duties and educational or experience requirements that ensure effective management, financial stability, and quality production within the business.

D. Office Supplies and Materials

Table 4.4 Office Supplies and Materials

Supplies and Materials	Description	Unit Cost	Qty.	Total Cost
Sales Invoice Pad	 It records customer sales transactions and serves as a receipt or proof of purchase.	₱ 22.00	4	₱ 88.00



Ballpen 	It is used for writing on paper and daily use.	₱ 10.00	5	₱ 50.00
Garbage Bag Roll 	It is used to collect and properly dispose of waste to maintain cleanliness.	₱ 150.00	1	₱ 150.00
Total Cost of Office Supplies and Materials				₱ 288.00

Table 4.4 shows the list of essential office supplies needed for the business operations of *Project: Planet*. These supplies will be used for documentation, record-keeping, and daily administrative tasks. Having complete office supplies ensures efficiency, organization, and smooth workflow within the business.

E. Office Machinery and Equipments

Table 4.5 Office Machinery and Equipments

Machinery and Equipment	Description	Unit Cost	Qty.	Total Cost
Laptop 	It is used for tracking and managing finances, online marketing, communication, and research.	Already Acquired (FMV: ₱ 35,000.00)	1	₱ 35,000.00
Printer with Ink	For printing documents and	Already Acquired	1	₱ 4,500.00



	labelling for the product and packaging.	(FMV: ₱ 4,500.00)		
Calculator 	It is used for easily computing production and sales transactions	Already Acquired (₱ 150.00)	1	₱ 150.00
Cash Drawer Box 	It is used for recording transactions and handling payments in retail sales.	₱ 300.00	1	₱ 300.00
Trash Can 	It is used as a container for waste segregation. One bin for biodegradable waste and another for recyclable materials.	₱ 80.00	2	₱ 160.00
Total of Machineries and Equipments:				₱ 40,110.00



Table 4.5 shows the necessary office machinery and equipment required for the operations of Project: Planet. Items such as laptops or computers, printers, calculators, cash boxes, and trash bins are included to support daily business tasks like computation, printing, recording transactions, and maintaining cleanliness. These tools will help ensure convenience, accuracy, and efficiency in office management and production activities.

Office Machinery and Equipments Depreciation

Table 4.6 Office Machinery and Equipments Depreciation

Machinery and Equipment	Total Cost	Useful Life in Years	Depreciation Expense
Laptop	₱ 35,000.00	10 years	₱ 3,500.00
Printer with Ink	₱ 4,500.00	10 years	₱ 450.00
Calculator	₱ 150.00	10 years	₱ 15.00
Cash Drawer Box	₱ 300.00	10 years	₱ 30.00
Trash Can	₱ 160.00	10 years	₱ 16.00
Total Cost of Office Machineries and Equipments Depreciation:			₱ 4,011.00



Table 4.6 shows the depreciation expense for office machineries and equipment, which include a laptop, printer with ink, calculator, cash box, and trash bin. Each item has a useful life of 10 years, with total costs ranging from ₱150.00 to ₱35,000.00 depending on the equipment type. The total annual depreciation expense amounts to ₱4,011.00, representing the gradual reduction in value of these office assets due to usage over time.

F. Office Furnitures

Table 4.7 Office Furnitures

Furniture	Description	Unit Cost	Qty.	Total Cost
Office Chairs 	It provides comfort by proper seating of staff while working.	₱ 500.00	4	₱ 2,000.00
Office Desk Table 	It is used as a workspace for writing, using a laptop, and organizing documents.	₱ 500.00	2	₱ 1,000.00
Total Cost of Office Furnitures:				₱ 3,000.00



Table 4.7 lists the office furniture as essential for creating a comfortable and functional workspace. It includes items such as office chairs and tables, which provide proper working conditions for staff and management. Having appropriate furniture helps promote productivity, organization, and a professional business environment for *Project: Planet*.

Office Furnitures Depreciation

Table 4.8 Office Furnitures Depreciation

Furniture	Total Cost	Useful Life in Years	Depreciation Expense
Office Chairs	₱ 2,000.00	15 years	₱ 133.33
Office Desk Table	₱ 1,000.00	15 years	₱ 66.67
Total Cost of Office Furnitures Depreciation:			₱ 200.00



Table 4.8 shows the depreciation expense for office furniture, including office chairs and office desk tables used by the business. Both assets have an estimated useful life of 15 years, with total costs of ₱2,000.00 for chairs and ₱1,000.00 for tables. The total annual depreciation expense amounts to ₱200.00, reflecting the gradual loss in value of these furniture items over time.

G. Gantt Chart of Activities

Gantt Chart of Activities

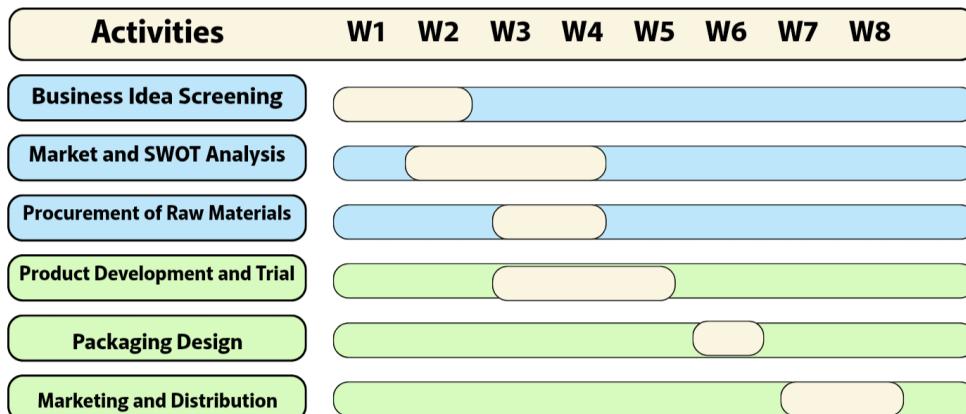


Figure 4.2 Gantt Chart of Activities

The figure 4.2 shows the timeline of the chewable toothpaste tablet business development and focuses on preparation before launching production. It covers idea screening, market and SWOT analysis, formulation, material procurement, testing, packaging, and distribution planning.



H. Administrative Expense

The administrative and selling expenses of EcoSmile Chewable Toothpaste Tablet include all the costs of initial inventory, office supplies and materials, office machineries and equipment, office furnitures, utilities, marketing and costs associated with the administrative aspect especially the legality of the business.

Table 4.9 Projected Operating Expenses for 2026

EcoSmile Tooth Tabs Projected Operating Expenses for 2026	
Particulars	(₱) 2026
Office Supplies and Materials	₱ 300.00
Office Machinery and Equipment	₱ 40,110.00
Office Furnitures	₱ 3,000.00
Utilities Expense	₱ 1,000.00
Marketing Expense	₱ 6,300.00
Taxes and Licenses	
Barangay Clearance	₱ 500.00
Mayor's Permit	₱ 1,000.00
Environmental and Sanitary Permit	₱ 300.00
SEC Registration	₱ 1,000.00
BIR Registration	₱ 500.00
Total Projected Operating Expenses ₱ 54,010.00 	

Table 4.9 shows the projected operating expenses of EcoSmile Chewable Toothpaste Tablet for the starting operating year 2026. The total projected operating



expenses amount to **P 54,010.00**, which is composed of office supplies and materials, office machinery and equipment, office furnitures, utilities expense, and marketing expenses, as well as the taxes and licenses.

These expenses also include the estimated costs for securing the legality of the business such as Barangay Clearance, Mayor's Permit, and Sanitary Permit, which must be renewed annually. On the other hand, BIR registration, SEC registration, and other legal requirements will only be incurred during the pre-operating year, as these are necessary for initial business registration and are not renewed yearly.

Unlike the mentioned registration fees, taxes and licenses must be renewed annually. The remaining accounts such as rent expense and payroll and other related expense will continue as part of the regular operations.



CHAPTER V

FINANCIAL PLAN

This chapter presents the Project: Planet's financial forecast for the first three years of operation. The tables provide an overview of the estimation of projected sales and align these figures to the demand and supply study of the company. It highlights financial data to assess the financial performance and stability of the company and help the management team to make better financial and business decisions.

A. Sources of Funding

Table 5.1 Initial Capitalization

Project: Planet	
Initial Capitalization	
Name	Cash Contribution
Bernadette Christine R. Espanola	₱ 20,000.00
Johann Carlo A. Matalog	₱ 20,000.00
Francine R. Ricaborda	₱ 20,000.00
Total Initial Capital:	₱ 60,000.00

Table 5.1 shows that each member contributed ₱20,000 for a total of ₱60,000 to fund Project: Planet's startup operations. It shows the starting four business, Project: Planet. It presents the cash contributions of each member, with Bernadette Christine R. Espanola, Johann Carlo A. Matalog, and Francine R. Ricaborda each investing ₱20,000. Together, their combined contributions make a



total initial capital of ₱60,000 which will be used to finance the startup costs and operations of the business. This shared investment shows strong commitment to the success of EcoSmile Tooth Tabs.

B. Projected Financial Statement

Table 5.2 Projected Statement of Cash Flows

Project: Planet			
Statement of Cash Flows			
For the Years Ending 2026 2027 2028			
	2026	2027	2028
Beginning cash balance	₱17,560.00	₱26,765.72	₱185,376.80
Operating Activities			
Net Income	6,565.98	72,381.25	429,404.53
Add: Depreciation	693.47	693.47	693.47
Decrease (Increase) In Accounts Receivable	0.00	0.00	0.00
Decrease (Increase) In Supplies	4,524.00	(4,976.40)	(497.64)
Decrease (Increase) In Raw Materials Inventory	(1,979.39)	(296.91)	(133.61)
Decrease (Increase) In Work In Process Inventory	(1,781.45)	(445.36)	(164.78)
Decrease (Increase) In Finished Goods Inventory	(1,603.31)	(561.16)	(204.42)
Decrease (Increase) In Prepayments	0.00	0.00	0.00
Increase (Decrease) in Accounts Payable	0.00	0.00	0.00
Increase (Decrease) in Percentage Tax Payable	1,144.94	2,433.95	11,789.55
Increase (Decrease) in Income Tax Payable	1,641.50	17,000.98	94,740.42
Net Cash Inflow (Outflow) from Operating			
	9,205.72	86,229.83	535,627.51



Activities				
Investing Activities		₱0.00	₱0.00	₱0.00
Financing Activities				
	Additional Investment by Owner		₱0.00	₱0.00
	Withdrawal by the Owner	₱0.00	₱72,381.25	₱429,404.53
Net Cash Inflow (Outflow) from Operating Activities			₱0.00	₱72,381.25 ⬤ 429,404.53
Net Cash Inflow (Outflow)		₱9,205.72	₱158,611.08	₱965,032.04
Ending cash balance		₱26,765.72	₱185,376.80	₱1,150,408.85

Table 5.3 Projected Income Statement

Project: Planet			
Statement of Income Projection			
For the Years Ending 2026 2027 2028			
Sales		₱50,884	₱142,095
Less: Spoilage allowance		₱0	₱0
Total Sales		₱50,884	₱142,095
			₱635,656
Less: Cost of sales/services/goods sold		₱14,430	₱19,480
Gross profit		₱36,455	₱122,615
			₱614,336
Less: Operating expenses			
	Supplies	-₱4,524	-₱4,976
			-₱5,474



	Expense			
	Taxes and			
	Licenses			
	Expense	-₱4,427	-₱5,563	-₱20,370
	Rental Expense	-₱6,000	-₱6,120	-₱6,242
	Sales and			
	Marketing	-₱12,056	-₱8,754	-₱9,017
Total Operating Expenses		<u>-₱27,007</u>	<u>-₱25,413</u>	<u>-₱41,103</u>
Earnings Before Interest, Taxes, Depreciation and Amportization (EBITDA)		₱9,448	₱97,202	₱573,233
	Depreciation			
Less:	Expense	<u>-₱693</u>	<u>-₱693</u>	<u>-₱693</u>
Net income before tax		₱8,755	₱96,508	₱572,539
Income Tax (25%)		<u>-₱2,189</u>	<u>-₱24,127</u>	<u>-₱143,135</u>
Net income after tax		₱6,566	₱72,381	₱429,405

Table 5. 4 Projected Balance Sheet

Project: Planet				
Statement of Financial Position				
As of the years ending 202620272028				

EcoSmile ToothTabs	Pre-operating	2026	2027	2028
ASSETS				
CURRENT ASSETS				
Cash	₱ 17,560.00	₱ 26,765.72	₱ 185,376.80	₱ 1,150,408.85
Accounts Receivable	₱ -	₱ -	₱ -	₱ -
Raw Materials Inventory	₱ -	₱ 1,979.39	₱ 2,276.30	₱ 2,409.91
Work in Process Inventory	₱ -	₱ 1,781.45	₱ 2,226.82	₱ 2,391.60
Finsihed Goods Inventory	₱ -	₱ 1,603.31	₱ 2,164.47	₱ 2,368.89



Supplies	₱ 4,524.00	₱ -	₱ 4,976.40	₱ 5,474.04
Prepayments	₱ -	₱ -	₱ -	₱ -
Total Current Assets	₱ 22,084.00	₱ 32,129.88	₱ 197,020.79	₱ 1,163,053.29

NONCURRENT ASSETS

Equipment	₱ 1,588.00	₱ 1,316.40	₱ 1,044.80	₱ 773.20
Furniture and Fixtures	₱ 6,328.00	₱ 5,906.13	₱ 5,484.27	₱ 5,062.40
Total Noncurrent Assets	₱ 7,916.00	₱ 7,222.53	₱ 6,529.07	₱ 5,835.60
TOTAL ASSETS	₱ 30,000.00	₱ 39,352.41	₱ 203,549.86	₱ 1,168,888.89

LIABILITIES

Accounts Payable	₱ -	₱ -	₱ -	₱ -
Percentage Tax Payable	₱ -	₱ 1,144.94	₱ 3,578.89	₱ 15,368.44
Income Tax Payable	₱ -	₱ 1,641.50	₱ 18,642.48	₱ 113,382.90
TOTAL LIABILITIES	₱ -	₱ 2,786.43	₱ 22,221.37	₱ 128,751.34

CAPITAL

Espanola, Capital	₱ 10,000.00	₱ 12,188.66	₱ 24,252.20	₱ 95,819.62
Matalog, Capital	₱ 10,000.00	₱ 12,188.66	₱ 24,252.20	₱ 95,819.62
Ricaborda, Capital	₱ 10,000.00	₱ 12,188.66	₱ 24,252.20	₱ 95,819.62
TOTAL CAPITAL	₱ 30,000.00	₱ 36,565.98	₱ 72,756.61	₱ 287,458.87
TOTAL LIABILITIES AND CAPITAL	₱ 30,000.00	₱ 39,352.41	₱ 94,977.97	₱ 416,210.21

Schedule 1 - Equipment	Pre-operating	2026	2027	2028
Cost	₱ 1,588.00	₱ 1,588.00	₱ 1,588.00	₱ 1,588.00
Less: Accumulated Depreciation	₱ -	-₱ 271.60	-₱ 543.20	-₱ 814.80
Book value	₱ 1,588.00	₱ 1,316.40	₱ 1,044.80	₱ 773.20

Schedule 2 - Furniture

Schedule 2 - Furniture and Fixtures	Pre-operating	2026	2027	2028
Cost	₱ 6,328.00	₱ 6,328.00	₱ 6,328.00	₱ 6,328.00
Less: Accumulated Depreciation	₱ -	-₱ 421.87	-₱ 843.73	-₱ 1,265.60



Book value	₱ 6,328.00	₱ 5,906.13	₱ 5,484.27	₱ 5,062.40
------------	------------	------------	------------	------------

Table 5.5 Projected Retained Earnings Statement

Project: Planet

Statement of Changes in Partners' Equity
For the Years Ending 2026 2027 2028

Espanola	Pre-operating	2026	2027	2028
Beginning capital	-	10,000	12,189	24,252
Add: Additional Investment	10,000	-	-	-
Add: Share in Net Income	-	2,189	24,127	143,135
Less: Withdrawal	-	-	(12,064)	(71,567)
Ending Capital	10,000	12,189	24,252	95,820

Matalog	Pre-operating	2026	2027	2028
Beginning capital	-	10,000	12,189	24,252
Add: Additional Investment	10,000	-	-	-
Add: Share in Net Income	-	2,189	24,127	143,135
Less: Withdrawal	-	-	(12,064)	(71,567)
Ending Capital	10,000	12,189	24,252	95,820

Ricaborda	Pre-operating	2026	2027	2028
Beginning capital	-	10,000	12,189	24,252
Add: Additional Investment	10,000	-	-	-
Add: Share in Net Income	-	2,189	24,127	143,135
Less: Withdrawal	-	-	(12,064)	(71,567)
Ending Capital	10,000	12,189	24,252	95,820

	Pre-operating	2026	2027	2028
Beginning capital	-	30,000	34,377	70,568
Add: Additional Investment	30,000	-	-	-
Add: Share in Net Income	-	4,377	72,381	429,405
Less: Withdrawal	-	-	(36,191)	(214,702)
Ending Capital	30,000	34,377	70,568	285,270



Project: Planet

Schedule of Distribution of Income

	2026	2027	2028
Net Income	6,566	72,381	429,405
Espanola	2,189	24,127	143,135
Matalog	2,189	24,127	143,135
Ricaborda	2,189	24,127	143,135

C. Profitability Index

Table 5.6 Liquidity Ratios

	Liquidity Ratios		
	2026	2027	2028
Current Assets	32,130	197,021	1,163,053
Divided by: Current Liabilities	2,786	22,221	128,751
Current Ratio	11.53	8.87	9.03
	2026	2027	2028
Quick Assets	26,766	185,377	1,150,409
Divided by: Current Liabilities	2,786	22,221	128,751
Acid Test Ratio/Quick Ratio	9.61	8.34	8.94

Table 5.7 Solvency Ratios

	Solvency Ratios		
	2026	2027	2028
Total liabilities	2,786	22,221	128,751
Divided by: Total Assets	39,352	203,550	1,168,889



Debt ratio	7.08%	10.92%	11.01%
	2026	2027	2028
Total equity	12,189	24,252	95,820
Divided by: Total Assets	39,352	203,550	1,168,889
Equity ratio	30.97%	11.91%	8.20%

Table 5.8 Profitability Ratios

	Profitability Ratios		
	2026	2027	2028
Gross profit	36,455	122,615	614,336
Divided by: Sales	50,884	142,095	635,656
Gross profit ratio	71.64%	86.29%	96.65%
	2026	2027	2028
Net profit	₱ 6,565.98	₱ 72,381.25	₱ 429,404.53
Divided by: Sales	₱ 50,884.46	₱ 142,095.36	₱ 635,655.86
Net profit margin	12.90%	50.94%	67.55%
	2026	2027	2028
Net profit	6,566	72,381	429,405
Divided by: Total Assets	39,352	203,550	1,168,889
Return on Assets	16.69%	35.56%	36.74%

Multi-product Break-Even Analysis (MPBE)

Weighted Contribution Margin

Table 5.8 Multi-product Break-Even Sales in Units

Year	2025	2026	2027



Fixed Cost	₱85,300.05	₱85,434.83	₱104,291.27
Divided by: Contribution Margin	₱63.96	₱67.16	₱70.52
Break-even Point/Unit	1,334	1,272	1,479

Table 5.9 Multi-product Break-Even Sales in Peso

Year	2025	2026	2027
Fixed Cost	₱85,300.05	₱85,434.83	₱104,291.27
Break-even Point/Php	₱132,019.81	₱132,228.41	₱161,412.73

Table 5.10 Return on Investment

	2025	2026	2027
Net Profit	₱6,566	₱72,381	₱429,405
Divided by: Total Investment	30,000	30,000	30,000
ROI	22%	241%	1431%

Table 5.11 Payback Period

	Net Cash Flow	Total Investment	
		30,000	
2026	₱9,205.72	0	3.26
2027	₱86,229.83	0	0.00
2028	-	-	-
Year			3.26
Month			39.11
Days			1016.76



D. List of Assumption Used

E. Schedules

Table 5.12 Rent Expense

Rental Expense		2026	2027	2028
Year				
Monthly Rental		500	510	520
Multiply by: Months		12	12	12
Annual rental		6,000	6,120	6,242

Table 5.13 Schedule of Depreciation and Amortization - Balance Sheet

Schedule 1 - Equipment	Pre-operating	2026	2027	2028
Cost	₱ 1,588.00	₱ 1,588.00	₱ 1,588.00	₱ 1,588.00
Less: Accumulated Depreciation		₱ - 271.60	₱ 543.20	₱ 814.80
Book value	₱ 1,588.00	₱ 1,316.40	₱ 1,044.80	₱ 773.20

Schedule 2 - Furniture and Fixtures	Pre-operating	2026	2027	2028
Cost	₱ 6,328.00	₱ 6,328.00	₱ 6,328.00	₱ 6,328.00
Less: Accumulated Depreciation		₱ - 421.87	₱ 843.73	1,265.60
Book value	₱ 6,328.00	₱ 5,906.13	₱ 5,484.27	₱ 5,062.40

Table 5.13 Schedule of Operating Expenses (General, Administrative, and Selling Costs)

Year	2026	2027	2028
Annual rental	6,000	6,120	6,242



<i>Annual supplies</i>	4,524	4,976	5,474
<i>Annual salaries</i>	57,600	59,328	61,108
<i>Annual selling expense</i>	12,056	8,754	9,017
<i>Annual taxes and licenses expense</i>	4,427	5,563	20,370
<i>Subscriptions expense (Adobe, Microsoft Applications)</i>			

Table 5.14 Schedule of Cost of Revenue

Project: Planet			
Cost of Goods Sold Schedule			
EcoSmile Chewable Toothpaste Tablets			
Year	2026	2027	2028
Units produced	565	1,453	6,269
Unit product cost	35.03	36.79	38.62
Total Cost of Goods Sold	19,794	20,784	21,823

Statement of Cost of Goods Sold			
	2026	2027	2028
Raw Materials Inventory, beginning	0.00	1,979.39	2,276.30
Add: Purchases	19,793.93	20,783.63	21,822.81
Total Raw Materials Available for use	19,793.93	22,763.02	24,099.11
Less: Raw Materials Inventory, ending	(1,979.39)	(2,276.30)	(2,409.91)
Total Raw Materials Used	17,814.54	20,486.72	21,689.20
Add: Direct Labor			
Add: Factory Overhead			
Total Manufacturing Cost	17,814.54	20,486.72	21,689.20
Add: Work in Process Inventory, beginning	0.00	1,781.45	2,226.82
Total Goods Put into Process	17,814.54	22,268.17	23,916.02
Less: Work in Process Inventory, ending	(1,781.45)	(2,226.82)	(2,391.60)
Total Cost of Goods Manufactured	16,033.08	20,041.36	21,524.42



Add: Finished Goods Inventory, beginning	0.00	1,603.31	2,164.47
Total Goods Available for Sale	16,033.08	21,644.66	23,688.88
Less: Finished Goods Inventory, ending	(1,603.31)	(2,164.47)	(2,368.89)
Cost of Goods Sold	14,429.78	19,480.20	21,319.99

Table 5.15 Schedule of Supplies and Materials

Project: Planet			
Schedule of Supplies			
Particulars	Quantity	Unit Cost	Total
Sales Invoice Pad	4	22.00	88.00
Ballpen	5	10.00	50.00
Garbage Bag Roll	1	150.00	150.00
Disposable Gloves (100 pcs)	20	143.00	2,860.00
Disposable Face Masks (50 pcs)	10	38.00	380.00
Waterproof Apron	8	38.00	304.00
Washable Hairnets	8	39.00	312.00
Parchment/Baking Paper (10 meters)	10	38.00	380.00
Dishwashing Liquid (1 Gal)	2	154.00	308.00
Multipurpose Disinfectant (3.7L)	2	437.00	874.00
Ethyl Alcohol (1 Gal)	2	500.00	1,000.00
Eco-Friendly Dish Brushes	4	99.00	396.00
Kitchen Towels (2 rolls)	6	75.00	450.00
Broom and Dustpan Set	1	89.00	89.00
Spin Mop	1	294.00	294.00
Reusable Cleaning Rags (6 pcs)	5	25.00	125.00
Spray Bottle (200ml)	2	47.00	94.00
Garbage Bags (25 pcs/roll)	10	35.00	350.00
Total supplies			4,524

Table 5.16 Schedule of Fixed Assets

Project: Planet			
Schedule of Fixed Assets and Depreciation			

Equipment



	Cost	Quanity	Total Cost	Useful Life
Digital Weighing Scale	95.00	1	95.00	5
160ml Mortar and Pestle	35.00	2	70.00	5
Whisk	135.00	1	135.00	5
80 Mesh Sieve	599.00	1	599.00	5
Heating Flat Iron	135.00	1	135.00	5
Metal Tray	94.00	1	94.00	5
Cash Box	300.00	1	300.00	10
Trash Can	80.00	2	160.00	10
26cm Mixing bowl	72.00	1	72.00	10
18cm Mixing bowl	35.00	1	35.00	10
Total			1,588.00	

Furniture and Fixtures

	Cost	Quantity	Total Cost	Useful Life
Storage Drawer	1,137	1	1,137	15
Storage Box	492	2	984	15
Monoblock Chair	225	4	900	15
Office Chairs	500	4	2,000	15
Foldable Table	307	1	307	15
Office Desk Table	500	2	1,000	15
Total			6,328.00	

Table 5.17 Schedule of Fixed Assets Directly Related to Production

Project: Planet

Schedule of Fixed Assets Directly Related to Production

Equipment

	Cost	Quanity	Total Cost	Useful Life
Digital Weighing Scale	95.00	1	95.00	5
160ml Mortar and Pestle	35.00	2	70.00	5



Whisk	135.00	1	135.00	5
80 Mesh Sieve	599.00	1	599.00	5
Heating Flat Iron	135.00	1	135.00	5
Metal Tray	94.00	1	94.00	5
Cash Box	300.00	1	300.00	10
Trash Can	80.00	2	160.00	10
26cm Mixing bowl	72.00	1	72.00	10
18cm Mixing bowl	35.00	1	35.00	10
Total				1,588.00

Table 5.17 Schedule of Fixed Assets Directly Related to General Administrative and Selling Activities

Project: Planet				
<i>Schedule of Fixed Assets Schedule of Fixed Assets Directly Related to General Administrative and Selling Activities</i>				
	Cost	Quantity	Total Cost	Useful Life
Storage Drawer	1,137	1	1,137	15
Storage Box	492	2	984	15
Monoblock Chair	225	4	900	15
Office Chairs	500	4	2,000	15
Foldable Table	307	1	307	15
Office Desk Table	500	2	1,000	15
Total				6,328.00



APPENDICES

APPENDIX A: Survey Questionnaire

APPENDIX B: Survey Result

APPENDIX C: Letter of Request to Barangay



REFERENCES



ETHIC





CURRICULUM VITAE

