

CJL CLEANSATION

Chera Shyne M. Bautista¹, Lourdes V. Condat¹,Justice Phoenix E. Malabanan², Jose Mari Jorlene M. Romero³¹Financial Management Student, College of Business Administration and Accountancy²Business Economics Student, College of Business Administration and Accountancy³Faculty Member, College of Business Administration and Accountancy

ABSTRACT

Household cleaning products are essential for maintaining hygiene, yet consumers seek more efficient and convenient alternatives. While traditional toilet cleaners dominate the market, there are limited research materials on fizzy toilet cleaner bombs. This study assesses the market potential, demand, and financial feasibility of Bubbly Top, a toilet cleaner bomb, targeting mothers aged 40 to 54 in Barangay Pasong Buaya II, Imus City, Cavite. Consumer surveys and financial projections were used to analyze feasibility. Findings indicate a 93% willingness to purchase, a significant demand-supply gap, and projected profitability by 2026. Results suggest that strategic marketing, operational efficiency, and sound financial planning are key to successful market entry. Furthermore, the study highlights the role of product innovation in addressing consumer needs while contributing to local economic opportunities.

Keywords: Toilet Cleaner Bomb, Household Cleaners, Business Plan, Market Research, Demand and Supply

INTRODUCTION

In today's competitive market, innovation and efficiency are crucial in meeting evolving consumer needs. According to Shahariya et.al. (2025), Consumer needs are the driving force behind successful business strategies, and understanding these needs is essential for creating products and services that align with market demands. Convenience and accessibility are also crucial factors, as modern consumers increasingly demand ease of use, quick delivery, and hassle-free services (Shahariya et.al., 2025). Thus, in order to meet the new needs of consumers, businesses need to innovate their products and/or services making it an essential part of a business's process. Shahariya et.al. (2025), states that innovation plays a critical role in addressing evolving consumer demands, and market research serves as the foundation for driving this innovation across various aspects of business operations. One significant area is product innovation, where businesses use consumer insights to develop new or improved products that meet current market needs (Shahariya et.al., 2025).

CJL Cleansation, a manufacturing enterprise located in Barangay Pasong Buaya II, Imus City, Cavite, is set to redefine the household cleaning sector with its flagship product, Bubbly Top. Founded by three dedicated partners whose initials form the company's name — symbolizing clarity, joy, and longevity — CJL Cleansation aims to provide high-quality, affordable cleaning solutions that elevate everyday hygiene practices.

Bubbly Top is an innovative toilet cleaner bomb designed to simplify and enhance the cleaning process. When dropped into a toilet bowl, it activates a unique fizzing action that produces a rich foam texture, ensuring a thorough and effective clean. Available in two appealing scents, lavender and red rose, and encapsulated by the memorable slogan "Plop, Scrub, Flush," the product targets the key demographic of middle-to-upper class households, particularly mothers aged 40 to 54 who are primary decision-makers in maintaining household cleanliness.

This business plan outlines CJL Cleansation's strategic approach, detailing comprehensive market research, production processes, financial projections, and operational efficiencies. By addressing a significant market gap between demand and supply, as Kaushik (2025) states that the Philippines' household cleaning products market growth has been steady as people now focus on cleanliness and hygiene. The

demand for effective and easy-to-use cleaning solutions is boosted as well by the increasingly busy schedules and urbanisation (Kaushik, 2025). The rising awareness regarding health and environmental concerns also drives the consumers preference shifting towards eco-friendly solutions. Thus, the increase in demand puts the company for steady growth and sustainable success. Moreover, CJL Cleansation's commitment to quality and community impact positions it not only as a business venture but also as a catalyst for improved public health and local economic development.

Name of the Company: "CJL CLEANSATION"



Figure 1. Company Logo

The name CJL Cleansation is a combination of the initials 'CJL', the initials of the proponents, and the word 'Cleansation', which is the combination of the term 'clean' and 'sensation'. Beyond the simplicity of the logo, it portrays significant symbolism within its elements.

The initial 'CJL' represents the names of the brand owners: Chera, Justice, and Lourdes, which reflects the lasting relationship of the owners with the hope of extending the relationship to its consumers. It also symbolizes the core pillars of the company which are Clarity, Joy, and Longevity. The word 'Cleansation' is a clever fusion of the words clean and sensation, envisioning the goal of the company to deliver a sensational level of cleanliness to its customers. It gives the impression that the products not only cleanse effectively and efficiently but also provide a refreshing, satisfying cleaning experience. The four-corner star symbolizes the company's desire to meet or exceed customer expectations by producing high-quality cleaning products and maintaining adaptability to changing market conditions and consumer preferences. Lastly, the font color of the business logo is Blue which

has a psychological association with cleanliness and reliability.



Figure 2. Brand Logo

The proponents have chosen the product name “*Bubbly Top*,” where the word ‘Bubbly’ is inspired by the fizzing and bubbling action of the toilet cleaner bomb, which gradually forms a foam texture when dropped into the toilet bowl and the word ‘*Top*’ combines *toilet* and *pop*, as the product is primarily used in the toilet bowl and pop imitates the popping of bubbles created when the product submerges in the water.

The brand's tagline, “*Plop, Scrub, Flush*,” describes the three-step cleaning process of the toilet cleaner bomb. *Plop* refers to the first phase of the cleaning procedure, when the cleaner bomb is dropped into the toilet bowl. *Scrub* refers to the second stage, where the toilet is scrubbed with a brush to remove stains and evenly distribute the product around the toilet bowl. Lastly, *Flush* refers to the final step, which rinses away the dirt, leaving the toilet bowl fresh and clean.

Product Offering

The proponents aim to provide a product that offers a quick, easy, and effective cleaning experience that removes stains and odors. The toilet cleaner bomb entitled Bubbly Top comes in the form of a tablet that you can dump into the bathroom sink or toilet to clean it. Bubbly Top will be available in a kraft stand-up pouch and offers two varieties of scent, Lavender and Red Rose.



Figure 3. Bubbly Top Scents

The product will be composed of various chemicals that are safe for consumers through external use. The product will then weigh 25g per unit as determined by the proponents to ensure the best effectiveness and efficiency for every use.

Marketing Highlights

The proponents will introduce Bubbly Top, a high-quality, affordable toilet cleaner bomb designed for convenience and effectiveness. Each unit weighs 25 grams and is available in two scent variations: lavender and red rose. It is formulated to dissolve and create a fizzing action, thoroughly sanitizing and disinfecting toilet bowls, making it an ideal choice for households seeking a quick, efficient, and reliable cleaning product. The price is ₱59 per pack, with each pack containing four pieces of Bubbly Top. The product will be distributed on a consignment basis and made available in local stores and retailers in the area, ensuring convenient access for consumers. The company will employ both traditional and digital promotional strategies. For traditional promotions, the company will have *Bombales Advertising* as its supplier in producing tarpaulins, posters, and thank-you cards. On digital promotions, the company will actively engage with the audience on Facebook and Instagram to expand its reach, increase

brand visibility, and build customer loyalty. The promotional strategies of the company also include an opening sale for the first twenty customers, along with limited-time offers for the first ten customers.

Management Highlights

CJL Cleansation is a partnership business and utilizes a horizontal organizational structure that is led and managed by the following proponents: Justice Phoenix E. Malabanan, General Manager, who is in charge of the company's overall strategic direction and operations; Chera Shyne M. Bautista, the Financial and Marketing Head, who oversees financial planning, budget allocation, and the development of marketing strategies and promotions for the offered products; Lourdes V. Condat, the Sales and Production Head, who manages sales and manages the production process, ensuring that the quality of the product will meet customer demand and expectations; and Production Staff, who is responsible for assisting the Sales and Production Head during the production of the product. The skills and expertise of the proponents will ensure that the company operates efficiently, that customers are satisfied, and that it grows in the long run.

Operations Highlights

CJL Cleansation will be run by all three proponents and one employee who will assist during the production and operation of the business. Furthermore, the production and office will be located at *Block 4, Lot 7, Primerose St. Fairgrounds Vallejo Place 4, Barangay Pasong Buaya II, Imus City, Cavite* which is part of one of the proponent's properties. The production process involves careful handling of raw materials, including dry and liquid ingredients, followed by molding, curing, and packaging. Strict quality control measures are implemented at every stage, from raw material inspection to in-process testing for visual defects, hardness, fizzing reaction, and cleaning effectiveness. Meanwhile, the company adheres to a comprehensive waste disposal system in compliance with local regulations, segregating organic and inorganic waste, and ensuring safe storage of hazardous materials. To maintain high-quality products, the company employs a detailed inventory management system, ensuring proper storage conditions and adherence to FIFO principles. Continuous improvement is achieved through corrective and preventive actions, guided by expert consultation, which is the Colegio de San Juan de Letran's Laboratory Technician, Inst. Kathleen Magno, LPT, RCT. Inst. Magno was able to help the proponents in resolving any production issues and enhance product quality.

Financial Highlights

The total capital contribution for the operations of CJL Cleansation will equate to ₱105,000 as each partner will contribute ₱35,000 each. The proponents will finance the business through their various means such as through their earnings and savings. The amount will also be used to purchase necessary equipment, furniture, and supplies, and be able to launch the company. For the first year of the company, the income statements show that the business is projected to experience a loss amounting to ₱20,133.12 after tax. But they are projected to gain ₱3,112.06, and ₱42,898.42 for the following years. This then shows a return on investment of -26.93%, 6.50%, and 93.72% for the years 2025, 2026, and 2027, respectively. Through the proponent's initial investment of ₱105,000.00, there is a projected cash balance of ₱52,473.24 and ₱26,761.33 for the years 2025 and 2026 which then showed a payback period of 1.97.

Socio-Economic Contributions

All businesses play a significant role in contributing to the overall economic performance of a nation, even if these contributions are small and not easily recognized. CJL Cleansation aims to contribute to the community, employment, government, and stakeholders.

By offering high-quality, effective, and efficient cleaning products, the company will enhance public health and well-being, providing households with the necessary products to maintain a cleaner and healthier living environment.

CJL Cleansation is committed to offering job opportunities to individuals regardless of age or educational background, as long as they are willing to learn. Through this, the company will foster growth in roles such as manufacturing, retailing, and sales as the business expands. This growth will not only generate income for the founders but also improve the standard of living for employees, contributing to the economic stability of the country.

The business will contribute to the government through taxes, which will be allocated to public services such as education, healthcare, public transportation, infrastructure construction and maintenance, housing assistance, poverty alleviation, defense and national security, economic stabilization, public safety, and environmental protection

CJL Cleansation is committed to empowering its stakeholders through inclusive business practices, continuous professional development, and skills training, fostering a culture of growth, learning, and shared success. Through these efforts, the company aims to drive both social and economic progress, creating a lasting, positive impact on society while achieving sustainable growth and success within the industry.

Literature Review

Inadequate toilet sanitation has posed significant microbiological risks, as according to Abney et al. (2021), pathogens from human waste can spread through flushing, bidet use, and bioaerosols, leading to contamination. Disease outbreaks linked to poor hygiene highlight the need for effective cleaning protocols. The study examines various disinfectants, noting that while chlorine-based products effectively reduce microbial contamination, inconsistencies in application methods and contact time affect their efficacy. Additionally, concerns about microbial resistance and environmental impact persist. The findings emphasize the need for standardized sanitation guidelines and further research to improve cleaning practices in both public and private restrooms.

These findings reinforce the importance of proper sanitation and the role of effective yet convenient cleaning solutions in maintaining hygienic restrooms. The study suggests that consumers prioritize reliable cleaning products that simplify disinfection while ensuring thorough microbial removal. By targeting individuals who actively seek efficient and easy-to-use cleaning products, businesses can align their marketing strategies with both public health priorities and consumer habits

During the pandemic, public hygiene practices, particularly in communal spaces like public toilets, significantly improved as a direct response to increased awareness and perceived risk of infectious disease transmission. The heightened concern among residents led to more frequent and thorough hygiene behaviors. Xu et al. (2022) mentioned that this improvement was evident in several key areas. For instance, individuals were more likely to disinfect toilet seats, use soap for handwashing, and dry their hands after using public facilities. Furthermore, they found that residents' increased risk perceptions of using public toilets during the pandemic contributed to their improved hygiene behaviors, such as cleaning the toilet seat with alcohol and washing hands with soap. This heightened awareness also led to more frequent disinfection efforts in public toilets themselves, underscoring the link between perceived risk and the adoption of preventive actions. The research also highlights that these improved hygiene practices are

not only crucial for controlling novel infectious diseases but are also effective in preventing outbreaks of common illnesses like influenza and norovirus (Xu et al., 2022).

These findings then suggest the pandemic has caused people to have higher hygiene awareness thus influencing their sanitation practices. This increases the potential demand for toilet cleaning products as people are more likely to purchase and use disinfecting and sanitary products to lower the risk of contracting infectious diseases. Businesses in the cleaning industry, specifically those in the toilet cleaning industry, can utilize this increase in perception in order to innovate and offer new products for consumers to purchase and use.

According to the study conducted by Araune et.al. (2024), their study determined that age and gender significantly influenced perceptions of sanitation practices before and during the COVID- 19 pandemic, specifically, older adults had the tendency to have more established perceptions of sanitation, while females exhibited higher awareness and engagement in sanitation practices. Their study also showed that before the COVID19 pandemic, respondents aged 65 and above exhibited the highest perception of sanitation practices, with a mean average of 3.78. Conversely, during the pandemic, the highest level of perception of sanitation practices was observed among respondents aged 45 to 54, with a mean average of 3.74.

These insights suggest that marketing strategies should be directed toward individuals aged 45 to 54, particularly mothers, as women have been found to exhibit greater sensitivity to cleanliness and sanitation compared to men (Araune et al., 2024). By acknowledging this demographic's heightened concern for hygiene, businesses can optimize their promotional efforts to cater to their needs and preferences effectively.

In the Philippines, according to Statista.com (n.d.), the revenue generated in the Household Cleaners market is projected to reach US\$713.89m in 2025. It is anticipated that the market will experience an annual growth rate of 4.11% (CAGR 2025-2029). This increasing popularity of eco- friendly household cleaners reflects the growing awareness and concern for environmental sustainability among consumers (Statista.com, n.d.).

This then allows the researchers to understand that there is a growing trend in the field of Household Cleaners thus, allowing the opportunity to thrive in the sector. As consumer preferences shift toward more sustainable and environmentally conscious products, there is an increasing demand for items that not only perform well but also align with ethical and ecological values. Consumers today are more informed about the environmental impact of the products they purchase, leading them to favor products that minimize harm to the environment. This trend toward eco-friendly products, combined with the growing market size, positions the business favorably if it incorporates green ingredients, biodegradable packaging, and other environmentally responsible features. By catering to the rising demand for both effective and sustainable cleaning solutions, the product could tap into a niche that appeals to conscious consumers, enhancing its appeal in an increasingly competitive market.

METHODOLOGY

Research Design

This study used a quantitative-descriptive research methodology. According to McCombes S. (2023), descriptive research accurately and systematically describes a population, situation or phenomenon. It would also be an appropriate choice when the research aims to identify

characteristics, frequencies, trends, and categories (McCombes S., 2023). Ghanad (2023) also states that the advantage of the descriptive method is that it allows the study to be performed in the respondent's natural context that not only certifies high-quality data but also represents data collection from a large population. A method in doing descriptive research is conducting surveys. Surveys are used as a method of gathering data in many different fields (McCombes S., 2023). They are a good choice when the researcher wants to find out about the characteristics, preferences, opinions, or beliefs of a group of people (McCombes S., 2023).

According to Fallon-O'Leary D. (2025), survey data and collection can make a massive difference in the success of a brand. In this era of data analytics, companies have more options than ever to solicit feedback through survey data from their target markets (D. Fallon-O'Leary, 2025). He also stated that survey data allows small businesses to connect with specific demographics for the following purposes: (1) To gauge their satisfaction with their products and services. (2) To understand their buying patterns and spending habits through behavioral research. (3) To determine which new offerings to develop based on pain points participants identify.

Thus, the researchers decided to conduct a market survey to further understand their target market such as their demographics, geographics, psychographics, and behavioral tendencies. This also provides a comprehensive view of the consumers and helps the business to segment their market more effectively. By understanding these different facets of their target audience, the business can then tailor their marketing efforts to specific consumer groups, ensuring that they deliver messages, products, and services that resonate with their intended audience. Additionally, this deeper market understanding allows businesses to predict consumer behavior, making it easier to forecast demand and adjust strategies proactively. Ultimately, this then allows the researchers to further understand and build competitive advantage, foster customer loyalty, and stay attuned to shifting market dynamics.

Target Market

Market Coverage

The proposed area coverage of CJL Cleansation is in Barangay Pasong Buaya II, Imus City, Cavite. As seen in Appendix D, the total number of households of the said Barangay for the year 2023 is 10,781, significantly higher than the 2015 population indicated by PhilAtlas which was 6,458 households. The Barangay Officials confirmed that it can be used as a basis for computing the growth rate. By computing the household growth rate, which is 6.61% for the year 2025, the household for the said year is estimated to be 12,254. These 12,254 households then become the business's target market as the product offered is a household cleaning product and not an individual consumer commodity.

Table 1. Segmentation Summary

Target Market Indicators	Specific Target Market
Demographics	Age: 40 years old to 54 years old Decision-makers of Household Products: Mothers Household Income: Lower to Upper Class
Geographics	Households along Barangay Pasong Buaya II, Imus City, Cavite
Psychographics	People who value the cleanliness of their comfort room and view sanitation as an important factor for a healthy lifestyle. People who are efficiency seekers for products to save time and effort.
Behavioral	People who frequently purchase and use hygiene and sanitation goods. People who are looking and are eager to try a new alternative and affordable product. Individuals who are frequent to local markets or those who buy from local stores.

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Table 1 shows the segmentation summary of the ideal target market of CJL Cleansation. As the company conducted a market survey, CJL Cleansation was able to gather the necessary information, whereas the segmentation summary above shows the target demographic comprises of individuals between the ages of 40 and 54 years old, primarily mothers who make household decisions regarding the purchase of household products and they come from a range of income levels, from lower to higher classes, which influence their purchasing behavior. Various studies also support the results of the survey thus influencing the proponents in choosing their desired target market. Krizan et.al. (2022), stated that the mother is the most common member of the family who goes shopping either alone or accompanied by another member. They also stated that when buying household products, food products and clothing, it was determined that the mother's opinion was the most important (Krizan et.al., 2022). The results of the survey conducted by the proponents support this study as it showed that 70.7% of the respondents have their mothers decide on what goods to buy in their respective households with 67.7% also having their mothers buy the said household goods.

According to the 2022 National Demographic and Health Survey (NDHS) by the Philippine Statistics Authority (2023), women aged 40–49 comprise 36.38% of the female population surveyed (n = 15,306). Among them, 89.4% of women aged 40–44 and 89.6% of women aged 45–49 reported that they are involved in decisions regarding major household purchases, indicating their critical role in household consumption decisions. This may also be due to the reason that 66.5% and 65.6% of married women aged 40–44 and 45–49 were employed respectively, within the last 12 months. According to the survey results conducted by the proponents, 14.1% of those who decide and buy household goods belong to the age group of 40–44 years old, 21.2% belong to the age group of 45–49%, and 26.3% belong to the age group of 50–54. These three (3) age groups then comprise 61.6% of the total results of the survey question asking the age groups of those who decide and buy household products in the respondent's own respective homes.

As stated by Lu B. (2024), the classification of income levels is as follows: individuals in the lower class earn less than ₱21,194 per month, while those in the lower middle class have monthly earnings ranging from ₱21,194 to ₱43,828. The middle class is defined by incomes between ₱43,828 and ₱76,669, and the upper middle class includes those earning between ₱76,669 and ₱131,484. The high-income (but not wealthy) group earns between ₱131,484 and ₱219,140, while the rich or upper class have monthly incomes of ₱219,140 or higher. As to the geographic aspects, this group comprised households in Barangay Pasong Buaya II, Imus City, Cavite.

These consumers prioritize the cleanliness of their toilets and consider sanitation as an essential factor for them to have a healthy lifestyle. Additionally, these individuals look for efficient goods so they may save time while also maintaining clean toilets. The behavioral component consists of those who frequently purchase sanitation and hygiene products and are willing to try something new, and affordable. Their frequent visits to local markets and shops indicate a strong desire to support small businesses and get involved with the community, which makes them the ideal target for focused advertising campaigns in this area.

Procedure

The researchers conducted surveys both online and face-to-face to strategically spread awareness about the product, brand, and company while primarily gathering information about the consumers' background. To ensure the accuracy of the data, the researchers first visited the PhilAtlas website and cross-referenced it with information obtained from the local barangay office.

Slovin's formula was then applied with a 10% margin of error, resulting in a sample size of 100 survey participants from a total of 11,494 households. A simple random sampling technique was used to fairly select the participants.

The survey consisted of 18 multiple-choice questions, with some items answerable by Yes or No. It focused on gathering demographic details such as age, gender, and household income, as well as household decision-making patterns regarding purchases. Additionally, it examined sanitation habits, purchasing behavior, product preferences, and awareness of toilet cleaner bombs. This structured approach allowed the researchers to assess consumer needs, preferred brands, buying frequency, and the factors influencing their choices when selecting toilet cleaning products.

Instrument of the Study

The survey was designed to gather comprehensive data on participants' backgrounds and purchasing behaviors related to toilet cleaning products. It included questions covering demographic information, such as age, gender, and household income, as well as household decision-making roles, identifying who typically decides and purchases household goods. The survey also collected psychographic data, assessing participants' attitudes toward cleanliness and sanitation, their preferred toilet cleaning product attributes, and their awareness of innovative solutions like toilet cleaner bombs. Additionally, behavioral patterns were examined, including purchase frequency, preferred brands, buying channels, and price sensitivity. This structured approach ensured a well-rounded understanding of consumer preferences and market trends.

Data Processing

According to Twin A. (2024), market research analyzes consumer behavior and economic trends to help businesses refine their strategies and develop competitive advantages. It allows businesses to better understand their target market by collecting and interpreting data.

Following this framework, the researchers first established the study's objective: to gain insights into consumer purchasing behavior and preferences for toilet cleaning products. The next step involved collecting and organizing survey responses, which included demographic details such as age, gender, and household income, as well as purchasing habits, product awareness, and brand preferences.

The analysis of the data revealed that the majority of respondents from Barangay Pasong Buaya II, Imus, Cavite, belonged to middle and upper-class households, with mothers primarily overseeing household purchasing decisions. These findings provide valuable insights for market positioning. As a result, the researchers plan to leverage this data to develop targeted marketing strategies, such as online advertising campaigns and product promotions focused on mothers as the key decision-makers in household sanitation product purchases.

RESULTS AND DISCUSSIONS

Demand and Supply Analysis

In economics, demand and supply analysis pertains to the connection between the amount of a product that producers aim to sell at different prices and the amount that consumers want to purchase (Britannica, T. Editors of Encyclopedia, 2025). The proponents assess the demand by estimating the future population of households likely to purchase the product, while the supply is calculated by analyzing the historical and current unit sold of competitors within the store and assuming a 25% increase in units sold.

Table 2. Total Projected Demand and Supply for 3 years (2024 – 2027)

Year	Total Household	Demand	Supply	
		Segmented Household (93%)	Projected Demand	Projected Supply
2024	11,494	10,690	251,686	2,964
2025	12,254	11,397	231,816	3,705
2026	13,064	12,150	247,131	4,632
2027	13,928	12,954	263,485	5,790

Table 2 shows the total projected demand and supply of CJL Cleansation from 2025 to 2027. The proponents conducted a survey in Barangay Pasong Buaya II to determine the willingness of the customer to purchase the product and their frequency of purchase. The segmented population is computed by multiplying the total households by 93%, the willingness of the consumer to buy the product, which puts the company in a strategic and advantageous position in the market. The growth rate for the year 2024 to 2027 is 6.61%. The projected demand is computed using the formula for the future value. Similarly, the rate of willingness is 93%, indicating a favorable response from the target market. The projected demand is computed by applying a 10% error rate.

On the other hand, the total projected supply of CJL Cleansation from 2025 to 2027, was computed by using the data from 2024 as the base year. The growth set in the projected supply is 25% annually. The supply was calculated by multiplying the sales by the number of weeks in a year. Since cleaning materials are not often bought daily, the proponents asked these competitors about their average sales of cleaning materials every week.

The data shows that there is a clear difference between the projected demand and projected supply, positively showing a significant gap, thus giving the company an opportunity to penetrate the market and introduce the Bubbly Top as an alternative cleaning solution for the households. The data also shows that there will be a steady increase in the need for toilet cleaning products in the future giving potential market stability for upcoming businesses such as CJL Cleansation.

Table 3. Total Projected Volume of Sales for 3 years (2025 – 2027)

Year	Project Demanded	Projected Supply	Demand and Supply Gap	Assumed Market Share	Total Projected Volume of Sales
2025	231,816	3,705	228,111	1.8934%	4,320
2026	247,131	4,632	242,499	2.1376%	5,184
2027	263,485	5,790	257,695	2.4140%	6,221

Table 3 shows the total projected sales of CJL Cleansation from 2025 to 2027. The gap is computed by subtracting the potential demand to the potential supply; a positive amount in the gap signifies a strong market opportunity and opens the door for the business to sell and earn profitably. The proponents then assumed low sales volume for the first three years of operations to gradually introduce and establish the product to the market. This strategy also prevents and reduces the chance of experiencing loss due to spoilage.

Projected Financial Statements

According to Drew M. (2025), financial statements refer to formal records that summarize the financial performance and financial position, clearly indicating the overall financial health and status of the company that allows them to assess the effectiveness of their operations and credit management. CJL Cleansation utilizes cost-plus pricing — a pricing method that businesses use to arrive at a sale price for their products and services by considering the direct material, direct labor, and overhead costs, and a mark-up percentage (Kenton W., 2022) — in setting the price of the product. The price will increase by 10%: ₱59, ₱64, and ₱71, for the year 2025, 2026, and 2027, respectively.

Projected Statement of Income

As defined by Chen J. (2025), the statement of income is a financial report used by business in tracking and determining the revenue, expenses, gains, and losses of the company in a period set, typically in a year.

Table 4. Statement of Income Projection for the Years Ending 2025, 2026, and 2027

CJL Cleansation Statement of Income Projection For the years ending 2025, 2026, 2027			
	2025	2026	2027
Revenues			
Revenues	₱254,880.00	₱331,776.00	₱441,691.28
Less: Allowance for Spoilage	5,097.60	6,635.52	8,833.83
Total Net Revenue	249,782.40	325,140.48	432,857.45
Direct Costs			
Cost of Revenue	152,554.70	189,630.15	236,572.22
Total Direct Costs	152,554.70	189,630.15	236,572.22
Gross Profit	97,227.70	135,510.33	196,285.23
Operating Expenses			
Payroll and Related Expenses	91,187.52	96,658.77	102,458.30
Office Supplies	1,236.50	1,310.69	1,389.33
Repairs and Maintenance	1,720.46	1,720.46	1,720.46
Utilities Expense	3,600.00	3,816.00	4,044.96
Rent Expense	7,200.00	7,632.00	8,089.92
Sales and Marketing	16,950.40	17,967.42	19,045.47
Taxes and Licenses	1,310.00	1,388.60	1,471.92
Total Operating Expenses	123,204.88	130,493.94	138,220.36
Earnings Before Interest, Taxes, Depreciation, and Amortization (EBITDA)	(25,977.18)	5,016.39	58,064.87
Depreciation, Amortization, and Interest			
Depreciation and Amortization (OPEX)	866.98	866.98	866.98
Total Depreciation, Amortization, and Interest	866.98	866.98	866.98
Net Income (Loss) Before Tax	(26,844.16)	4,149.41	57,197.89
Tax Rate	25%	25%	25%
Income Tax Expense (Benefit)	(6,711.04)	1,037.35	14,299.47
PROFIT OR (LOSS)	(₱20,133.12)	₱3,112.06	₱42,898.42

Table 4 shows the projected statement of income of the company from 2025 to 2027. Although the ingredients used in making the Bubbly Top are chemical based, the proponents still assumed a 2% allowance for spoilage. The estimated income (loss) for 2025, 2026, and 2027 is (₱20,133.12), ₱3,112.06, and ₱42,898.42. During the first year of operation, the company experiences a net loss, realistically predicting difficulties in selling the product. The proponents consider the difficulty in penetrating the market as established brands are being used by the consumers, which resulted from the survey conducted by the proponents. In the succeeding years, the company is expected to generate income as a result of higher sales volume, increased prices of product offerings, and possible favorable market conditions.

Projected Statement of Financial Position

Statement of Financial Position, also known as Balance Sheet, lists all the assets, liabilities, and shareholders' equity for an operating period, which generally shows what the company owns and owes, and amount invested by the shareholders (Fernando J., 2025). The balance sheet shows the ability of the company to sustain its business operation, ideal for future needs of creditors and investors.

Table 5. Statement of Financial Position Projection As of the End of 2025, 2026, and 2027

	2025	2026	2027
Assets			
Current Assets			
Cash and Cash Equivalents	₱52,473.24	₱26,761.33	₱25,643.94
Total Inventory	2,966.34	3,687.25	4,600.02
Total Current Assets	55,439.58	30,448.59	30,243.96
Non-Current Assets			
Property, Plant, and Equipment	19,322.30	17,425.35	15,528.40
Total Non-Current Assets	19,322.30	17,425.35	15,528.40
Total Assets	₱74,761.88	₱47,873.94	₱45,772.36
Liabilities			
Current Liabilities			
Accounts Payable	-	-	-
Total Current Liabilities	-	-	-

Table 5 shows the projected statement of the financial position of the company from 2025 to 2027. The company intended to maintain a minimum cash balance equivalent to three months' worth of operating expenses to sustain initial operations while waiting for cash flow from sales. As seen in the projected income statement in Table 4, the company incurred a net loss during the first year of operation; however, the total balance of cash and cash equivalents is 52,473.24, indicating that the company is highly liquid and be able to sustain and meet its short-term obligations such as payroll, utilities, rent, and other related expenses. During the first year of operations, the proponents will not incur any drawings that will help the company to maintain cash flow until sales are sufficient to sustain its operations. For the next few years, the cash balance of the company decreased as the proponents intended to have drawings for personal use and will be used to expand the business product offerings and of business operations.

CONCLUSION

This study presents a comprehensive business plan for CJL Cleansation, a startup venture aiming to address household sanitation needs through Bubbly Top, an innovative toilet cleaner bomb. Designed for efficiency and ease of use, Bubbly Top leverages fizzing action and is available in two appealing scents, making it a practical and convenient solution for consumers. The product primarily targets mothers aged 40 to 54 in Barangay Pasong Buaya II, Imus City, Cavite, a demographic identified as key decision-makers in household purchasing.

Through market research and demand forecasting, findings indicate a 93% consumer willingness to purchase, underscoring a strong demand for the product. However, the demand-supply analysis highlights a significant gap, with projected demand substantially outpacing supply, reinforcing the market potential for CJL Cleansation. Despite an initial financial loss in 2025, projections suggest a turnaround in profitability by 2026 and sustained growth by 2027, driven by increased consumer adoption and operational efficiencies.

Furthermore, the study emphasizes stringent quality control measures, a structured production process, and strategic financial planning, ensuring both scalability and sustainability. Beyond economic viability, this venture also contributes to the local economy by creating employment opportunities and promoting hygiene awareness within the community.

Overall, the findings suggest that CJL Cleansation holds strong potential to establish a competitive presence in the household cleaning sector. By integrating innovation with market responsiveness and sustainable practices, the venture demonstrates capacity for both long-term business success and positive socio-economic impact.

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