

## OSHI (OREO-SUSHI)

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### ABSTRACT

The rise in health-conscious consumers post-pandemic highlights the demand for healthier food options, challenging the conventional perception of products, specifically Oreos, as unhealthy. Addressing this, the proposed business, "Oshi," aims to transform such products into healthier alternatives. Utilizing locally sourced ingredients such as fresh ground oats from Ifugao, Matcha from Catanduanes, and Milk from Nueva Ecija, Oshi seeks to offer a locally inspired, healthier dessert option. Research from the Department of Health (DOH) suggests blending sweets with nutritious ingredients to appeal to health-conscious individuals. Market research, including online surveys and direct interviews, was conducted to gauge demand and calculate market potential. Financial analysis indicates a promising 3-year business plan, projecting high returns on investment. Furthermore, Oshi aims to support the Philippine economy by sourcing from and supporting local farmers.

**Keywords:** Locally, Health-conscious, Business Plan, Market Research, Demand.

### INTRODUCTION

Health-conscious individuals have been developing and creating new product options that match their way of living (Food Industry Asia, 2021). In 2022, numerous businesses capitalized on the post-pandemic landscape to introduce new products. This trend was driven by shifts in consumer behavior and market demands, spurred by the global health crisis. Research shows that consumer-goods companies, including those in the food industry, paused many new product launches during the peak of the pandemic to focus on ensuring the availability of essential items (Bradley, Kohli et al., 2022). However, as the world began to recover, there was a significant uptick in new product launches to meet emerging consumer needs and preferences. For instance, McKinsey reported that new product introductions surged as companies sought to address untapped market demand and adapt to the evolving preferences of health-conscious consumers (McKinsey et al, 2022).

The firm has the opportunity to focus mainly on transforming the popular sweet brand Oreo into a healthy dessert product and integrating it with renowned Japanese gourmet food. Operating in the food market requires creating a strong and unique selling offer (Mutabazi, 2022). The intrinsic distinctiveness of these cuisines, originating from their diverse culture, makes them a perfect match for Oshi. These new products often emphasized health and wellness, reflecting a broader trend towards healthier lifestyles that gained momentum during the pandemic. This context provides an excellent opportunity for transforming popular brands, like Oreo, into healthier dessert options, aligning with consumer interests in nutritious and enjoyable foods. The emphasis on sustainability and supporting local communities further enhances the appeal of such innovative products in today's market (Hermundsdottir, 2020).

People are pleased when individuals from other countries bring innovation to their cultural items. Researchers see this as a good opportunity to provide a "healthy" confectionery item that is nutritional and appropriate for Filipino customers. This study intends to provide a variety of nutritious sweet dessert options that meet consumer preferences and criteria for enjoyment, nutritional content, and sweetness. The company's goal is to offer a varied range of Oreo sushi that can achieve significant recognition in various international markets.

The items will include a variety of flavors such as Coffee, Matcha, Strawberry, and Milk. The product will be enhanced by adding various toppings like Matcha powder, Cocoa Powder, and Strawberry powder, each providing unique flavors. All ingredients will be obtained from local sources to support the socio-economic growth of rural communities in the Philippines. The business will use a compact bento box that can be recycled, in addition to sustainable packaging techniques, to support environmental sustainability. The contribution of this study extends beyond mere product innovation; it highlights the positive impact on local communities by promoting sustainable agricultural practices and providing economic support to rural areas, thereby fostering a more inclusive and sustainable growth model for society.

#### Name of the Company: "OSHI"

The proprietors of the business selected the name "Oshi" to align with their product name "Oreo-Sushi". The decision was made by the proprietors to incorporate and emphasize the letter "O" in the brand name as a representation of the primary ingredient, Oreo. Furthermore, the inclusion of the term "Shi" serves to communicate the concept that the product is created in the form of sushi. The chosen name also serves as a tribute to the proprietors' Filipino cultural background. "Oshi" is a colloquial term in the Filipino language denoting astonishment or admiration. Additionally, "Oshi" comes from the Japanese word "Oishi" which means delicious.



Figure 1. Oshi Logo

The tagline of the business is "MapapaOSHI ka sa sarap!". The company's tagline, "Mapapaoshi ka sa sarap," is written in Filipino and may be translated into English as "You'll be delighted with the taste," or "You'll experience delight due to the taste." The principal market of Oshi is located in the Philippines, where the official language is Filipino. Utilizing a Filipino tagline facilitates a profound connection between the company and its local audience, enhancing relatability and ensuring ease of comprehension for prospective buyers.

### Product Offering

The Oshi product is intentionally designed to provide a nutritious and well-rounded assortment of innovative healthy dessert options. A sweet and healthful dessert is a delectable indulgence that satiates one's need for sweetness while simultaneously providing nourishment and promoting overall well-being. In contrast to conventional desserts, which can include high levels of sugar, harmful fats, and little nutritional value, healthy desserts are prepared utilizing nourishing components that provide substantial nutritional advantages (World Health Organization, 2023).



Figure 2. Oshi Products

Oshi's products are primarily composed of oats, coffee, matcha (green tea), strawberry, and milk. These ingredients are classified as "Halal" and can be consumed by any person. Based on research conducted by Future Market Insights, it has been projected that the market for healthy low-fat desserts is anticipated to see a compound annual growth rate (CAGR) of 6.1% over the forecast period spanning from 2021 to 2031 (Choudhury, 2023). The increased consumer interest in nutritious low-fat sweets, spanning many age groups including children and adults, has contributed to their widespread popularity in the market.

### Marketing Plan Highlights

Oshi targets 18–35-year-old students, self-employed, and employed people. The first and subsequent administrative divisions of San Juan City in Metro Manila are of interest. Within its 4Ps, the company will use local SEO, social media advertising, influencer marketing, and others. The business is in San Juan City's Barangay San Perfecto. This location was chosen as the central hub for operations by unanimous agreement due to its proximity to the target market in San Juan City.

### Management Highlights

The OSHI enterprise is managed by a group of four aspiring marketing experts, each of whom will contribute to the development of the "Oshi Oreo-Sushi" concept. They will assume complete accountability and ownership for optimizing corporate operations. The team is composed of individuals holding certain roles and responsibilities. These include a General Manager, Marketing Officer, Operations Officer, and Finance Officer. The company employs a "flat" organizational framework that is specifically tailored to suit startup enterprises, representing a contemporary strategy for mitigating communication barriers.

### Operations Highlights

Oshi will conduct its business in Barangay San Perfecto, San Juan City, Metro Manila, Philippines. The Head Pastry Staff and Assistant Pastry Staff are the laborers. The company will operate 16 days per month, a total of 192 days in a year. The physical store and online store will operate from 8:00 AM to 5:00 PM.

### Financial Highlights

The business is funded by four partners. The Capital investment will be 200,000.00 Pesos. The company will buy equipment, supplies, and other necessities with the allocated funds. The funds will also be used for marketing, promotions, employee salaries, and other purposes.

### Socio-Economic Contributions

The proposed company venture is expected to make a significant contribution to economic development by generating new employment opportunities and fulfilling its financial obligations. These include tax payments and other government dues, at both the local and national levels.

- 1. Customers.** The firm demonstrates its dedication to transparency by providing clients with information regarding the nutritional composition of the dessert.
- 2. Public.** The business will engage in the recruitment of personnel from the local community, thereby providing the public with an opportunity to enhance their standard of living.
- 3. Government.** The firm largely contributes to the government by fulfilling its tax obligations and paying different fees to regulatory organizations. Such are the Department of Trade and Industry (DTI), Bureau of Internal Revenue (BIR), Security Exchange Commission (SEC), local government entities including mayors and community representatives, as well as other relevant agencies.
- 4. Researchers.** Oshi will persist in refining its business plan and enhance the quality of its content and underlying data points.

### Literature Review

The Gross Domestic Product (GDP) is a metric used to quantify the total value of goods and services produced within a country's economy. It serves as an indicator of national income and output. The GDP represents the aggregate sum of expenditures on all ultimate goods and services generated domestically within a specified timeframe. The GDP of the Philippines amounted to 404.28 billion US dollars in the year 2022 (World Bank, 2022). The GDP of the Philippines accounts for approximately 0.18 percent of the global economy.

The increase in popularity can be ascribed to the incorporation of vegan, low-sugar, and gluten-free alternatives into conventional Asian cuisine by restaurants. This is in response to the growing interest in dietary choices that promote nutrition, particularly in the aftermath of the pandemic (Fanzo, 2023). In 2022, Asian cuisine dominated the market within the full-service restaurant (FSR) segment, capturing the largest market share of 42.92%. The demand for Japanese cuisine is substantial within the country (Mordini Intelligence, 2023).

Following Oshi, this study aims to analyze the dietary composition of the population, as well as the prevalent food items found in households, to establish a foundational understanding. The aforementioned cuisines are subsequently with Japanese cuisine to ascertain the commonalities and disparities between them. The perspectives of Filipinos regarding healthy desserts have transformed over time. It is driven by an increasing awareness and consciousness towards personal health and the significance of maintaining a well-rounded dietary regimen.

The Filipino population has exhibited a notable inclination towards indulging in sugary treats during the COVID-19 pandemic. It is evidenced by recent data indicating a persistent increase in their interest in chocolates, candies, and other confectioneries since the onset of the viral outbreak (Philstar, 2022). Many Filipinos, except for particular products, have global tastes and are quite receptive to foreign brands. As long as it is affordable, we tend to accept these labels because we think they are more fashionable and of greater quality.

Doing market research and determining your target market are the most important steps in starting a small dessert business. Consider variables such as age, gender, way of life, and location. Starting business must also comprehend the needs and behaviors of customers. It is important to identify your target market by researching the area, potential foot traffic areas, and places where dessert businesses currently operate (OVVI, 2023). Oshi has established its business in committing to providing high quality services to its desired location.

A significant number of individuals in the Philippines exhibit a strong affinity for fusion cuisine and innovative confections, rendering them

highly receptive to the concept of healthy dessert as an enjoyable and distinctive culinary indulgence (Pysk, 2018). Although Oreos-Sushi may fall under the category of traditional Japanese cuisine, the concept of transforming food into visually captivating and artistic presentations resonates with the principles of Japanese gastronomy (Zi, 2022).

METHODOLOGY

Research Design

A firm must possess a comprehensive understanding of its clients and consumers, as they are the fundamental lifelines of the company. Consumers' presence is crucial for generating revenue, making it essential to implement appropriate identification measures. These measures facilitate effective outreach efforts, enhance sales performance, and develop a strong brand presence.

Market surveys play a crucial role in enabling businesses, particularly startups, to gain a comprehensive understanding of their intended geographic target market, improve sales performance, and drive prospective company expansion (Netigate, 2021). According to a market survey conducted by entrepreneurs in San Juan City, the age group demonstrating the highest degree of involvement with the surveys falls within the range of 18 to 35 years old.

It is important to note that the Generation Z population spends a sizable percentage of their disposable income on food and beverages, as highlighted by Emily Moquin in her 2022 analysis of the food and beverage industry. Additionally, Generation Z shows a special enthusiasm for discovering new and interesting products. Oreos Sushi from Oshi Company may therefore be a perfect fit for this target market's tastes and spending patterns.

Target Market

Table 1. Target Market of Oshi

Oshi's Consumer/Customer Target Market	
Target Market Indicators	Specified Target Market of OSHI (Oreo-Sushi)
Target Population	Residents of San Juan City, Metro Manila, Republic of the Philippines. (1 <sup>st</sup> district and 2 <sup>nd</sup> District)
Age	The target age of OSHI is in the range of the ages 18-35 years old.
Financial Capacity	OSHI caters to a target market consisting of middle-class individuals, specifically those with a monthly income or allowance of at least 5,000 pesos or less.
Buying Characteristics	The primary target market consists of individuals who fall within the <b>Average Spenders</b> category and frequently make purchases of sweet, health-conscious desserts.
Lifestyle	The target market comprises individuals who prioritize their health and well-being, accounting for about (100%) of the total consumer base.

Table 1 depicts the market segmentation of Oshi. The target market is the residents of San Juan City, aged 18-35 years old, male and female, allowance of 5,000 pesos or less, average spenders, and people who prioritize their health.

Procedure

The researchers conducted a marketing survey to identify the target market and evaluate the acceptance of the product. The survey involved 100 respondents, who were selected from the population residing in San Juan City. To establish the target market and identify segmentation characteristics, the researchers used Slovin's formula to determine the appropriate sample size for the study. The estimated population of the target market in San Juan City, as of 2023, is 60,670 individuals aged 18-35 years. The survey was conducted with a margin of error of 10%.

Instrument of the Study

The process involves asking a series of questions to understand consumer preferences, opinions, and behaviors regarding a product or service. The goal is to gather valuable data that can inform marketing strategies, product development, and overall business decision-making. Marketing surveys can be conducted using various methods, including online surveys, phone interviews, focus groups, or face-to-face interactions. These surveys are typically carried out to collect data that aids in making informed decisions about marketing, expansion, and product development (UpReports, 2022). For its survey, Oshi utilized both online platforms and physical locations

Data Processing

The first stage of sales prediction involves conducting a market survey and analyzing demographic statistics. Additionally, sales data from competitors offering similar or identical products to those provided by Oshi are reviewed. This analysis helps identify demand, a crucial component of demand and supply analysis. According to Dayton (2020), the economic theory of "Supply and Demand" explains the dynamic interaction between resource suppliers and consumers.

As previously mentioned, Oshi has targeted San Juan City, specifically Districts 1 and 2, as the intended market. As of 2020, this area has a population of 126,347 individuals. The data used by the researchers was sourced from the official city population website, which draws from the databases of the Philippine Statistics Authority (PSA), the National Statistical Coordination Board (NSCB), and the San Juan City Mayor's office. According to census data from the PSA, this location has an annual growth rate of 0.71%.

RESULTS AND DISCUSSIONS

Demand and Supply Analysis

Demand and supply analysis is crucial for any business as it helps in understanding market dynamics, predicting future trends, and making informed decisions (Hall, 2020). By analyzing historical demand data from 2020 to 2022 and projecting demand for 2024 to 2026, businesses can identify patterns and fluctuations in consumer behavior. This allows companies to adjust their production, inventory, and pricing strategies accordingly. For instance, if demand is projected to increase, businesses can ramp up production to meet the anticipated need, ensuring they capitalize on potential sales opportunities (Kelwig, 2022). Reciprocally, if a decline in demand is expected, companies can reduce output to avoid excess inventory and associated costs.

Moreover, demand and supply analysis aids in resource allocation, budgeting, and financial planning. By accurately forecasting demand, businesses can allocate resources more efficiently, plan for future investments, and manage cash flow better. This forward-looking approach enables companies to remain competitive, respond to market changes, and better position themselves to meet customer needs (Boyles, 2022).

The population statistics for San Juan City in the years 2015 and 2020 were obtained from the Philippines Statistics Authority (PSA). According to the most recent population statistics, San Juan City has a growth rate of 0.71% in the year 2020. To ascertain the present population of San Juan City, the previous population was multiplied by the growth rate of 0.70%. This is as per the PSA National Census for the years 2015 and 2020. The following table presents the historical demand from 2020 to 2022 and a comprehensive projected demand for the period spanning 2024 to 2026.

Table 2 shows the total Potential demand of Oshi for the years 2024-2026. According to the Philippine Statistics Authority (2020), the population growth rate is projected to be 0.71 percent each year from 2020 to 2025. The targeted segmented population was gathered from the Philippine Statistics Authority (2020), the age bracket of 18-35 was



provided, and the segment was 47%. It shows the detailed computational breakdown of the total potential demand for 2022- 2024.

**Table 2. Potential Demand Schedule for the next 3 years (2024-2026)**

Year	Total population	Segmented population	Acceptance rate (100%)	Total demand
2024	129,973	61,087	100%	61,087
2025	130,896	61,521	100%	61,521
2026	131,825	61,958	100%	61,958

Table 3 presents the anticipated supply projections of the competitors for the years 2024 to 2026, indicating growth rates of 0.38% for Big Scoop, 0.21% for Park n' Go, and 0.12% for Maxi Mango. To get the projected data for the years 2024 to 2026, the data from the year 2023 was multiplied by the growth rates corresponding to the aforementioned rivals. The total supply is determined by aggregating the annual competitor data spanning from 2022 to 2024.

**Table 3. Three Years Projected Supply**

Year	Big Scoop	Park n' Go	Max Mango	TOTAL
Growth Rate	0.38%	0.21%	0.12%	
2024	1,831,301	1,309,504	691,337	3,832,142
2025	1,838,260	1,312,254	692,166	3,842,680
2026	1,845,245	1,315,010	692,997	3,853,252

### Demand-Supply Gap Analysis

A projected demand-supply gap for the years 2024–2026 is displayed in Table 4, with corresponding values of 302,226 units, 321,061 units, and 340,066 units. With a steady 2% annual growth rate, the market share is predicted to increase from 10% in 2024 to 14% in 2026. An analysis of industry growth, market conditions, and marketing effectiveness determines a projected market share. The gap is multiplied by the projected market shares for each year to determine the cumulative predicted sales volume.

**Table 4. Three Years Projected Supply**

Year	Potential Demand	Potential Supply	Demand and Supply Gap	Assumed Market Share	Total Projected Volume of Sales
2024	4,134,368	3,832,142	302,226	10%	30,223
2025	4,163,741	3,842,680	321,061	12%	38,527
2026	4,193,318	3,853,252	340,066	14%	47,609

Forecasting sales volume and revenue accurately requires a thorough understanding of supply and demand. Revenue forecasts show the state of the company by approximating expected earnings over a given period. Monthly sales volume predictions show seasonal trends. Small businesses first assess production or acquisition costs. Batch pricing and supply-demand analysis determine the total expected sales for each commodity every year. This subsection provides a more thorough explanation. Forecasted sales show either good or negative tendencies, giving information about overall financial health (Capital US, 2021).

### Projected Financial Statements

The sales projections for the years 2024 to 2026 are shown in Table 5. The predicted market share for the years 2024, 2025, and 2026 is expected to be 10%, 12%, and 14% respectively. These take into account the prevailing market circumstances. The total projected sales volume for the next three-year period amounts to 116,359 units. The predicted sales figures for the years 2024, 2025, and 2026 are 30,223 units, 38,527 units, and 47,609 units, respectively. The predicted sales figures for the years 2024, 2025, and 2026 are ₱2,266,727.00, ₱3,149,580.00, and 4,242,350.00 Pesos, respectively.

**Table 5. Projected Sales in Volume and in Pesos**

Year	Demand & Supply gap	Market Share	Total Projected Sales in Volume (Yearly)	Total Projected Sales in Pesos (Yearly)	Total Projected Sales in Pesos (Daily)
2024	302,226	10%	30,223	₱2,266,727	₱11,806.00
2025	321,061	12%	38,527	₱3,149,580	₱16,404.00
2026	340,066	14%	47,609	₱4,242,326	₱22,096.00

### Projected Income Statement

Oshi "Oreo-sushi" projected income statements for 2024–2026 with a 25% income tax rate are shown in Table 6. The estimated after-tax net income for 2024, 2025, and 2026 is 61,152.00 pesos, 82,292.00 pesos, and 299,006.00 pesos. Given the restricted financial resources, ROI has an impact on the initial modest net income. Increased capital reinvestment for product development and market expansion is a result of operational advancement. In 2025 and 2026, sales over three million pesos will result in a 12% value-added tax. Up to 2026, the corporation intends to raise prices by 9% a year and make wage adjustments in line with them.

**Table 6. Projected Income Statement of Oshi**

OSHI (Oreo-Sushi)			
Income Statement			
For the years ending 2024, 2025, and 2026			
	2024	2025	2026
Sales	2,266,727	3,149,580	4,242,326
Less: Spoilage allowance	(22,667)	(31,496)	(42,423)
Less: Cost of sales/services/goods sold	(1,341,617)	(1,864,157)	(2,510,921)
Gross profit	902,443	1,253,927	1,688,982
Less: Operating expenses			
Rent Expense	(12,000)	(12,240)	(12,485)
Utilities Expense	(18,000)	(18,360)	(18,727)
Supplies Expense	(17,638)	(17,991)	(18,351)
Salaries Expense	(538,720)	(549,494)	(560,484)
Selling Expense	(149,012)	(150,634)	(153,646)
Taxes and Licenses Expense	(72,678)	(382,626)	(513,755)
Depreciation Expense	(12,859)	(12,859)	(12,859)
Net income before tax	81,536	109,723	398,675
Income Tax (25%)	(20,384)	(27,431)	(99,669)
Net income after tax	61,152	82,292	299,006

### CONCLUSION

The healthier dessert served by Oshi Company is regarded as the ideal option because it appeals to sweet-tooth, health-conscious, and casual eaters alike. As the world adapted to the "new normal" there has been an evident rise in search interest for chocolate and other sweets, with a notable 20% increase (iPrice, 2020). Additionally, 81% of Filipinos think it is their responsibility to maintain a healthy and balanced diet. However, they also state that they would like additional assistance from the industry (Food Industry Asia, 2021).

By creating healthier desserts that find a balance between enjoyment and health, OSHI Company responds to this need with a unique yet well-known solution. These desserts include reduced serving sizes, a variety of flavors, and creation to answer concerns about nutrition and sugar intake. The business model of Oshi revolves around offering a distinctive, nutritious, and delectable dessert alternative. It harmoniously blends the taste of Oreos with the craftsmanship associated with sushi preparation. Oreo-sushi presents a unique confectionary delight that has yet to be conceived or produced by any other enterprise.

Oshi has emerged as a distinctly inventive dessert operation showing profitability, sustainability, and repeat custom. For instance, it's profits have been steady, which indicates its dominance in the market. Oshi's ability to appeal to consumers. What sets Oshi apart is its innovative blending of flavors that is sweet but healthy for the increasing number of health-conscious individuals. As a starting business, this accolade shows that they are committed to providing tasty options that are nutritious.

The researchers' approach was visionary and led them towards coming up with new products that speak to different types of Filipinos. The payback period for the venture is proceeding well, implying that financial returns would soon recover the initial capital outlay. In-depth

examination of operational costs vis-à-vis projected income has shown some positive results; therefore, guaranteeing future profitability for Oshi.

Additionally, Oshi has innovative desserts that take care of people's health while considering environmental conservation and it commands a significant market share. Moreover, through constant researches on local flavors to increase their offerings as well as maximize the emerging operating business. This dedication to innovation entails a thorough investigation of a broad diversity of local ingredients and customary Filipino flavors.

The integration of traditional Japanese culinary elements into a dessert offers a sense of novelty and uniqueness. Thus, it enhances its appeal to prospective consumers. The Oshi enterprise provides a diverse selection of distinctive and delectable Oreo sushi rolls crafted from a combination of oatmeal and Oreo cookies. Thus, this tactic improves the business's relationships with the community by encouraging cooperation and a sense of shared success. The emphasis on regional vendors and ingredients is consistent with Oshi's larger environmental responsibility and sustainability pledge.

The Oshi enterprise prides itself on the craftsmanship exhibited by its culinary professional, who adeptly combines various components to create sushi rolls that surpass conventional limitations. This functions as a roadmap to the harmonious composition of ingredients within each sushi roll.

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