



**DE LA SALLE UNIVERSITY-DASMARINAS COLLEGE OF
BUSINESS ADMINISTRATION AND ACCOUNTANCY
BUSINESS MANAGEMENT DEPARTMENT**



A Business Plan

Presented to the Faculty of the

College of Business Administration and Accountancy

De La Salle University - Dasmariñas

In Partial Fulfillment

Of the Requirements for the Degree

Bachelor of Science in Business Administration

By:

Mary Ruth Melvida

Clarisse Maghari

Angel Dimatawaran

March 2025

CHAPTER II

MARKETING PLAN

1. Market Description

EggCelent Smiles represents an innovative organic toothpaste that serves health-minded toothpaste consumers and persons who struggle with oral care. EggCelent Smiles product merges tested hydrogen peroxide whitening capabilities with eggshell calcium powder to create perfected teeth while enhancing dental strength. The natural dye pigment from clitoria ternatea determined the potential in oral health because it demonstrates powerful anti-cariogenic properties that prevent dental caries and protect teeth. Through a comprehensive system of components users achieve total oral care while increasing smile brightness while protecting their enamel during the mild bleaching treatment period.

EggCelent Smiles dedicate resources to create toothpaste which advance standard products by uniting scientific advancement with natural elements. EggCelent Smiles dedicates its mission to both surface cleaning efforts and total oral well-being by enabling consumers to keep their smiles bright and healthy for a long duration. EggCelent Smiles placed its marketing focus directly on the City of Dasmarinas by establishing its plant at Aguinaldo Commercial Complex close to the city center. The City of Dasmarinas contains 147,799 households that constitute its largest growing population per the Philippines Atlas 2015 census.

The main strength of EggCelent Smiles among other competitors stems from its organic ingredients which promote teeth health by avoiding chemical substances. Its product strengthens enamel resistance. Natural tooth remineralization depends on the calcium contained in eggshells. The remineralization process reaches maximum effectiveness due to the hydroxyapatite component found in

eggshell toothpaste since this substance mirrors the mineral composition of enamel tooth material. Natural processes which reintegrate minerals lead to teeth which develop additional resistance.

EggCelent Smiles product targets diverse consumers who need effective and natural oral care solutions. The product addresses health-conscious consumers through its mineral-replenishing eggshell component which attracts people who refrain from artificial ingredients. The product offers support to oral care users who need enamel strengthening because it helps reduce sensitivity discomfort. Sustainable and waste reducing qualities in EggCelent Smiles gain appeal from customers who focus on environmental consciousness. Budget-conscious customers discover a cost-efficient solution within the product range. EggCelent Smiles uses marketing initiatives to advertise its natural value along with specific treatment options and its sustainable character and economical pricing plan in order to reach various target markets.

2. Product to Sell or Service to Render



Figure 1

The bioavailable calcium from eggshells serves as the main component of EggCelent Smiles toothpaste. The product design supports everyday use because it combines refreshing cleaning properties with beneficial oral health maintenance. Discover the scientific features of smile brightening with our

toothpaste containing eggshell components. EggCelent Smiles gives customers two methods to achieve better and healthier teeth with their smile-enhancing system. Usage of natural eggshell-derived calcium supports tooth enamel remineralization and tooth strength which delivers improved oral health benefits in the long run. Surface stains disappear from teeth through the action of gentle hydrogen peroxide treatment which also safely lightens teeth to show their radiant white appearance. The toothpaste utilizes natural pigments that provide optical color correction with teeth health benefits. The formulation exists for everyday use because it maintains refreshing cleaning and complete oral care functions. You can now achieve glowing tooth whitening through the dual effects of eggshell strength and proven hydrogen peroxide power in our special eggshell-infused tooth

Within the oral care world, EggCelent Smiles presents itself as a powerful choice against toothpastes which contain chemicals. The product stands apart by embracing natural components along with budget-friendly prices and adopting an inclusive health strategy coupled with ecological sustainability essentials. The natural qualities of eggshells in EggCelent Smiles provide consumers with merged advantages which address contemporary health-oriented oral care requirements.

EggCelent Smiles sets its primary customer base as specific household groups within the City of Dasmariñas. The business serves three main demographic segments that join students and working adults along with fitness-conscious people who value health and oral care services. EggCelent Smiles will use Facebook and Instagram as their main online platforms to conduct marketing campaigns and execute sales activities because these demographics heavily rely on digital engagement. Social media allows businesses to share quick messages and targeted promotions and get immediate access to their audience through social media which offers quick connections with users that keep growing in numbers.

3. Demand and Supply Analysis

The market of EggCelent Smiles consists of the population of Dasmariñas City, Cavite. The estimated demand was calculated using the data coming from PhilAtlas in the years 2015 and 2020. The researchers assumed that the annual growth rate from 2021 to 2024 is 0.013 or 1.3% per year. To calculate the annual growth rate, the population at the later year (2020 census) is divided by the population at the earlier year (2015 census), then multiplied by the power of 1 divided by the number of years between the two census years ($2020 - 2015 = 5$ years) minus 1. Moreover, the researchers used the calculated annual growth rate to project the population for the future years using the compound annual growth rate formula, where the most recent known population (2020 census) multiplied by 1 plus the number of years from the current year to the future year. Table 1 shows the estimated annual population growth from 2021 to 2024, calculated using the compound annual growth rate formula.

Year	Population
2020	703,141
2021	712,282
2022	721,542
2023	730, 922
2024	740, 424

Table 1: 2020 to 2024 Historical Population in Dasmariñas City, Cavite

The target segment of the business are middle-income earner households in Dasmariñas, Cavite. Table 2 identified the actual number of target segment population using the exponential growth formula, where population of the target was calculated by multiplying the 2015

population of household numbers to 1 plus the growth rate (0.013) to the power of numbers of years from 2015 to the target year.

Year	Historical Number of Household
2020	157,659
2021	159,709
2022	161,785
2023	163,888
2024	166,019

Table 2: 2020 to 2024 Historical Market Segment Population in Dasmariñas City, Cavite

According to the PhilAtlas and Cavite Ecological Profile of 2020, the number of households in Dasmariñas last 2015 was 147,799. The projected number of households shown in Table 3 were calculated based on the annual growth rate. The researchers conducted a survey among 100 respondents living in Dasmariñas to determine the percentage of consumer interest. As per the data collected, 42.3% of the respondents' households are middle income earners and 41.2% stated that they typically purchase two tubes of toothpaste in a month. Moreover, the projected market demand was calculated by multiplying the number of middle income households and the highest unit of purchase per household.

Year	Population	Number of Household	Income Level	Unit per buyer	Projected Market Demand
2025	750,049	168,177	71,138.76	2	142,277.53
2026	759,800	170,363	72,063.57	2	144,127.14
2027	769,677	172,578	73,000.39	2	146,000.79

2028	779,683	174,821	73,949.40	2	147,898.80
2029	789,819	177,094	74,910.74	2	149,821.48

Table 3: 2025 to 2029 Projected Demand

On the other hand, the researchers reached out to the businesses shown in Table 4 to estimate the number of units sold by competitors monthly. The annual units sold were determined by multiplying the units produced in a month by the number of months in a year. These businesses offer natural and/or organic oral products, specifically, toothpaste or tooth powder, which share a common sustainability goal with Eggcelent Smiles. The annual increase in units sold from 2025 to 2029 was estimated based on the assumed annual sales growth rate of 1.2%.

Suppliers	2025	2026	2027	2028	2029
Ilog Maria Honey Bee Farm Propolis Tooth Powder	42,504	43,014	43,530	44,053	44,581
Ecolution PH	6,072	6,145	6,219	6,293	6,369
Zero Waste Philippines	30,360	30,724	31,093	31,466	31,844
Total	78,936	79,883	80,842	81,812	82,794

Table 4: Estimated Annual Units Sold by Suppliers

Table 5 presents the demand and supply gap analysis with market shares projections. Market demand steadily increases each year, while market supply from competitors grows 1.2% yearly, resulting in a widening gap between demand and supply. The researchers assumed that the units produced on a monthly basis will increase by 2% annually, which leads to a

corresponding rise in market share. The trend indicates that as demand exceeds supply continuously, Eggcelent Smiles steadily increases its market presence, fills more of the demand gap, and becomes a strong market competitor.

Year	Market Demand	Market Supply	Demand and Supply Gap	Market Share (QTY)	Market Share (%)
2025	168,177	78,936	89,241	12,000	13%
2026	170,363	79,883	90,480	14,400	16%
2027	172,578	80,842	91,736	17,280	19%
2028	174,821	81,812	93,09	20,736	22%
2029	177,094	82,794	94,300	24,883	26%

Table 5: Demand – Supply Gap Analysis

4. Sales Projection

The annual sales projection table (Table 6) outlines the business’ estimated growth from 2025 to 2029, with a consistent unit price of PHP 55.06. Eggcelent Smiles anticipates an increase in market share from 13% or 12,000 units in 2025 to 26% or 24,883 units in 2029, which is projected to have sales increase from PHP 660,720 to PHP 1.3 million over five years. It is clearly shown that the growth is driven by continuous increase in unit sales rather than price adjustments.

Year	Price per unit	Market Share (QTY)	Market Share (%)	Projected Sales (PHP)
2025	PHP 55.06	12,000	13%	660,720.00
2026	55.06	14,400	16%	792,864.00
2027	55.06	17,280	19%	951,436.80
2028	55.06	20,736	22%	1,141,724.16
2029	55.06	24,883	26%	1,370,057.98

Table 6: Annual Sales Projection

5. Marketing Programs & Strategies

4 P's

Product

The EggCelent Smiles toothpaste solution represents an innovative environmentally friendly oral care product which helps with tooth remineralization while lowering the need for synthetic elements and reducing waste output. As a main ingredient, the eggshell product incorporates microscopic eggshell fragments that supply calcium carbonate to help rebuild tooth

enamel and support tooth remineralization. This naturally derived formulation substitutes conventional toothpaste because it gives chemical-free dental health support to consumers who want artificial-free oral care products.

The EggCelent Smiles toothpaste is formulated without artificial sweeteners, synthetic additives, and other harsh chemicals that make up the bulk of traditional toothpaste. As a result, it proves to be a desirable option for those with sensitivities to fluoride or other synthetic chemicals, and those who cannot afford synthetic or unnatural products in their everyday life. The product can be offered in various formulations, such as herbal-infused versions with essential oils for added antibacterial properties, activated charcoal blends for enhanced whitening, or mild-flavored options suitable for children.

As a revolutionary product in the field of oral hygiene, the EggCelent Smiles toothpaste combines scientific innovation and sustainability with natural care. Its key selling points—natural remineralization, waste reduction, and chemical-free formulation—position it as an attractive choice for environmentally conscious consumers and those looking for a safer, nature-inspired alternative to mainstream toothpaste brands.

Price

The pricing strategy for EggCelent Smiles toothpaste requires evaluation of production costs as well as analysis of competitor prices, and consumer value perception. The total cost of raw materials, including coconut oil, baking soda, peppermint extract, colorants, xylitol, hydrogen peroxide, peppermint extract, Sodium Laurly Ether Sulfate (SLES), and packaging

amounts to ₱14.08 per unit, while packaging adds ₱13.46 per unit, bringing the total production cost to ₱27.53 per unit.

A market analysis of toothpaste prices in the Philippines reveals that established brands like Colgate and Close-Up offer products ranging from ₱99 to ₱198, depending on size and formulation. To ensure market competitiveness while emphasizing the product's natural and sustainable benefits, EggCelent Smiles toothpaste will be priced at ₱55.06 per 50ml tube. This pricing aligns with mid-range toothpaste brands while offering a natural and sustainable alternative that highlights its remineralization properties and reduced chemical content.

The implementation of bundle pricing strategies would make the product more accessible to consumers and promote bulk buying behavior. Here's the following pricing tiers:

- Duo Pack (2 x 50ml tubes): ₱105 (₱52.50 per tube)
- Family Pack (4 x 50ml tubes): ₱200 (₱50 per tube)

Through these pricing strategies the product becomes more appealing to consumers while simultaneously raising both sales quantity and market penetration levels.

Introducing premium pricing becomes possible for the product because of its environmentally sustainable attributes alongside natural remineralization capabilities along with its reduced dependency on synthetic chemicals. By positioning the toothpaste as an eco-friendly and health-conscious alternative, marketing strategies can effectively target consumers who prioritize natural, safe, and environmentally responsible oral care products. This standardized pricing structure enables the product to stay competitive within its market segment while maintaining long-term sustainability.

Place

The EggCelent Smiles' production operates from 35# F. Tirona St, Bgry Zone IV, Dasmarinas City, Cavite where it performs processing tasks alongside packaging activities and maintains quality control protocols. A centralized manufacturing system allows the operations to run smoothly while guaranteeing raw material processing efficiency..

EggCelent Smiles will sell its products only on Facebook and Instagram pages to establish more individualized customer engagement. The product can be advertised and sold through Facebook and Instagram pages which support local community engagement in Dasmariñas Cavite at a low cost. By leveraging Facebook and Instagram, EggCelent Smiles can build relationships with customers through informative posts, interactive stories, and real-time communication via direct messaging, making it easier for interested buyers to inquire and place orders.

Through collaborations with local influencers in Dasmariñas, the EggCelent Smiles aims to boost its visibility by enabling product promotions and creating feedback that will attract more buyers. The EggCelent Smiles can increase its credibility through collaborations with local well-known figures which will motivate additional potential customers to try this egg shell based toothpaste.

For product distribution, orders will be delivered through J&T Express, which has multiple hubs across Dasmariñas, making it a convenient and reliable option for both the business and customers. J&T services enable customers to track orders in real-time while providing precise delivery cost projections through their platform to maintain a transparent buying experience. By using a trusted courier service, customers can receive their orders promptly and securely, further enhancing the overall buying experience.

Initiating operations through localized distribution enables EggCelent Smiles to accomplish market penetration within Dasmariñas through targeted customer outreach and affordable logistics solutions with the added benefit of environmental sustainability in operations.

Promotion

The EggCelent Smiles marketing strategy targets consumers within the age range of 20 to 69 years with a composition that includes young people along with parents and health-conscious people and elderly individuals. To establish strong brand awareness and increase sales, a multi-channel promotional approach will be implemented, utilizing digital marketing, influencer collaborations, educational campaigns, and strategic promotional offers.

Since the product will be sold exclusively through Facebook and Instagram, digital marketing will play a key role in reaching potential buyers within Dasmariñas, Cavite. To highlight the product's benefits of natural remineralization and its eco-friendly ingredients and sustainability work the business will focus on social media content through Facebook and Instagram including posts and stories and reels. Video content of limited duration will provide detailed explanations about toothpaste manufacturing alongside ingredient advantages and usage guidelines to make sure prospective customers understand the benefits of EggCelent Smiles.

EggCelent Smiles will use local Dasmariñas influencers to create promotional content that demonstrates the product through unboxing videos together with product testimonials and

demonstrations. The product will gain greater market acceptance when partnering with influential figures who represent health, beauty and environmental responsibility groups. The structure of influencer partnerships will offer cost-effective promotion through both PR packages that are gifted and commission-based partnerships.

EggCelent Smiles will implement different promotional discounts together with specific temporary offers for purchase encouragement. The company plans to offer a 10% price reduction for its first 2 weeks of products in the market. Customers will find it beneficial to buy in bulk through bundle price options such as Duo Pack and Family Pack offers. Since J&T Express will be the primary courier, the business will regularly update customers on estimated delivery fees and offer occasional free delivery promos for bulk purchases.

Building long-term customer relationships is also a priority, which is why a loyalty rewards program will be implemented. Repeat buyers will earn points that can be redeemed for discounts on future purchases. Furthermore, a “Review and Win” campaign will encourage customers to leave positive feedback and product photos in exchange for a chance to win free products or exclusive discounts.

By implementing these promotional strategies, the EggCelent Smiles can successfully attract and engage consumers, increase brand awareness, and drive sales, positioning itself as a sustainable and natural alternative in the oral care market.

6. Estimated Marketing Cost

Marketing Program	Timeline	Estimated Budget (PHP)
Product Development & Branding	March - May 2025	5,000

<i>Enhance brand identity by creating high-quality packaging, professional product photos, and well-designed branding materials.</i>		
Advertising (Facebook & Instagram Ads, Posters, Flyers) <i>Increase product awareness and reach a large audience within Dasmariñas, Cavite.</i>	April - June 2025	10,000
Influencer Marketing & Partnerships <i>Collaborate with local influencers and content creators to promote the toothpaste through social media endorsements.</i>	May - June 2025	10,000
Promotional Discounts & Bundles <i>Encourage customer purchases through introductory discounts and bundles</i>	May 2025	2,000
Public Relations & Events <i>Organize launch events, community activities, and tie-ups with local eco-conscious organizations.</i>	June 2025	5,000
Loyalty & Referral Program <i>Retain customers and encourage repeat purchases through exclusive rewards and referral bonuses.</i>	June - July 2025	3,000

Table 7: Marketing Programs

To effectively promote EggCelent Smiles, a structured marketing budget has been allocated across various promotional strategies from March to July 2025. Product development and branding will take place from March to May with a ₱5,000 budget to create high-quality packaging, professional product photos, and branding materials. Advertising efforts, including Facebook and Instagram ads, posters, and flyers, will run from April to June with an allocated budget of ₱10,000 to enhance product awareness within Dasmariñas, Cavite.

To expand reach, influencer marketing and partnerships will be implemented from May to June, with ₱10,000 set aside for collaborations with local influencers to promote the EggCelent Smiles toothpaste through social media endorsements. Additionally, promotional discounts and bundle offers will launch in May with ₱2,000 to encourage purchases through limited-time offers.

For broader community engagement, public relations and events will take place in June, requiring ₱5,000 to organize launch events, community activities, and collaborations with local eco-conscious organizations. Lastly, to retain customers and increase brand loyalty, a loyalty and referral program will be introduced from June to July with ₱3,000 allocated for exclusive rewards and referral incentives.

The total estimated marketing cost for EggCelent Smiles amounts to ₱35,000, covering key promotional activities such as branding, advertising, influencer collaborations, discounts, public relations, and customer retention programs. This budget is designed to effectively introduce the product to the market, drive customer engagement, and establish a competitive presence in Dasmariñas, Cavite. With strategic allocation across different marketing channels,

EggCelent Smiles aims to maximize brand awareness, attract its target audience, and build long-term customer relationships while ensuring sustainable business growth.

CHAPTER III

PRODUCTION PLAN

1. Product Description

The new oral care process from EggCelent Smiles demonstrates its ability to effectively bleach teeth and enhance their strength. EggCelent Smiles contain a composition of powdered eggshell combined with hydrogen peroxide, xylitol, coconut oil, baking soda, peppermint extract, soak clitoria ternatea and sodium lauryl ether sulfate. Eggshell contains high amounts of calcium that people need for developing bones along with healthy teeth. Observation demonstrates that eggshells contain calcium carbonate which boosts tooth enamel strength thus it becomes more protective against acid attacks and erosion. Furthermore, hydrogen peroxide is recognized as one of the most adaptable cleaning agents used today. Marcus Torpey (n.a.) describes hydrogen peroxide as a versatile cleaner because it represents a safe oxidizing agent which acts on organic materials. Through its oxidizing reaction the substance generates free radicals that remove unneeded organic materials. The substance functions as a chemical yet most individuals without proper expertise avoid handling it. The correct supervision and control measures must exist because improper hydrogen peroxide usage creates dangerous side effects.

Each of the ingredients xylitol, coconut oil, baking soda, peppermint extract, soak c and sodium lauryl ether sulfate provides different benefits for the consumer. Baking soda helps to add some for a whitening effect and reduces acidity and plaque. Coconut Oil attracts bacteria. Xylitol functions as a toothpaste flavoring agent. Peppermint tricks the brain, sending a signal that creates a sensation that you have ice in your mouth. It's a refreshing and clean taste. According to Yanti, Setiawan, T. and Lay, BW (2021) determined the potential use of clitoria

ternatea could be applied for oral care functional foods and oral health care products as an alternative therapeutic strategy for combating dental caries. Last, sodium lauryl ether sulfate helps create foam, aids in removing food particles and plaque, and enhances the effectiveness of active ingredients like fluoride.

EggCelent Smiles enters the market by providing new organic toothpaste which addresses the needs of health-oriented consumers and people dealing with oral sensitivity issues.

2. Production Process

Powdered Eggshell Process:

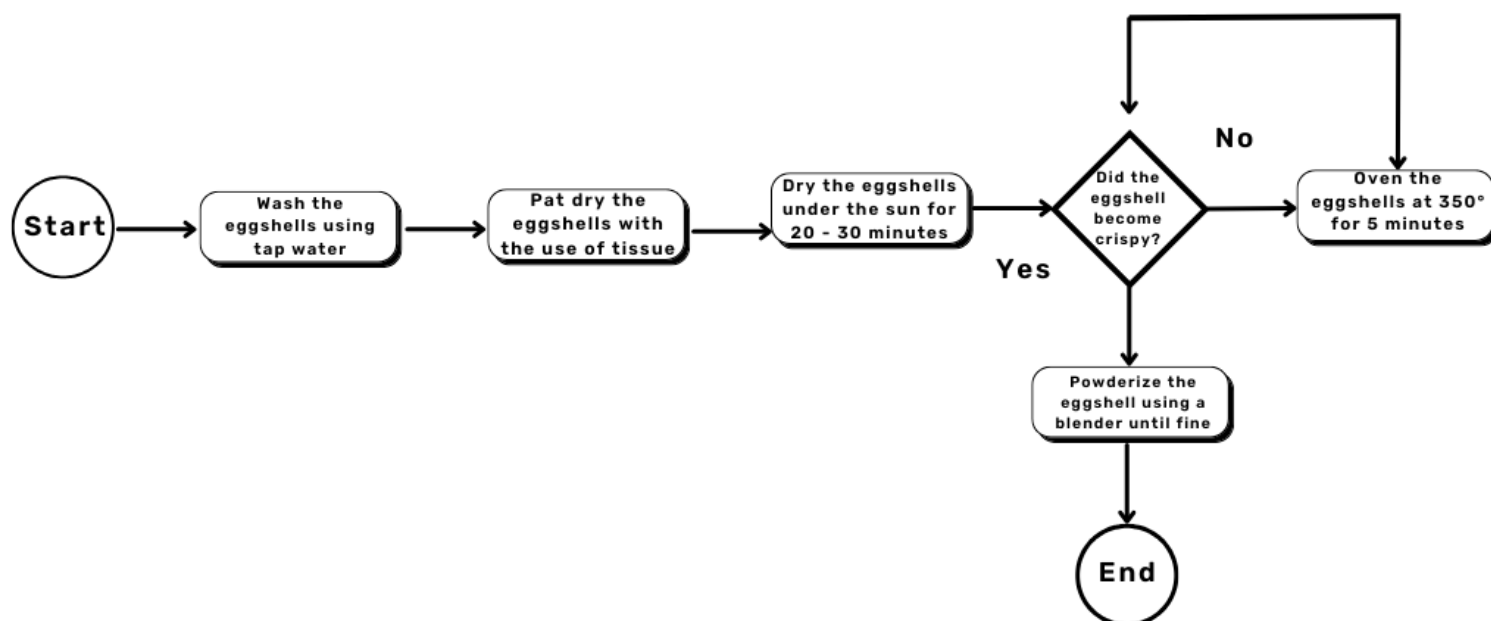


Figure 2

The flowchart demonstrates an effective production process for preparing eggshell powder which should be utilized in toothpaste development.

Eggshell Toothpaste Process:

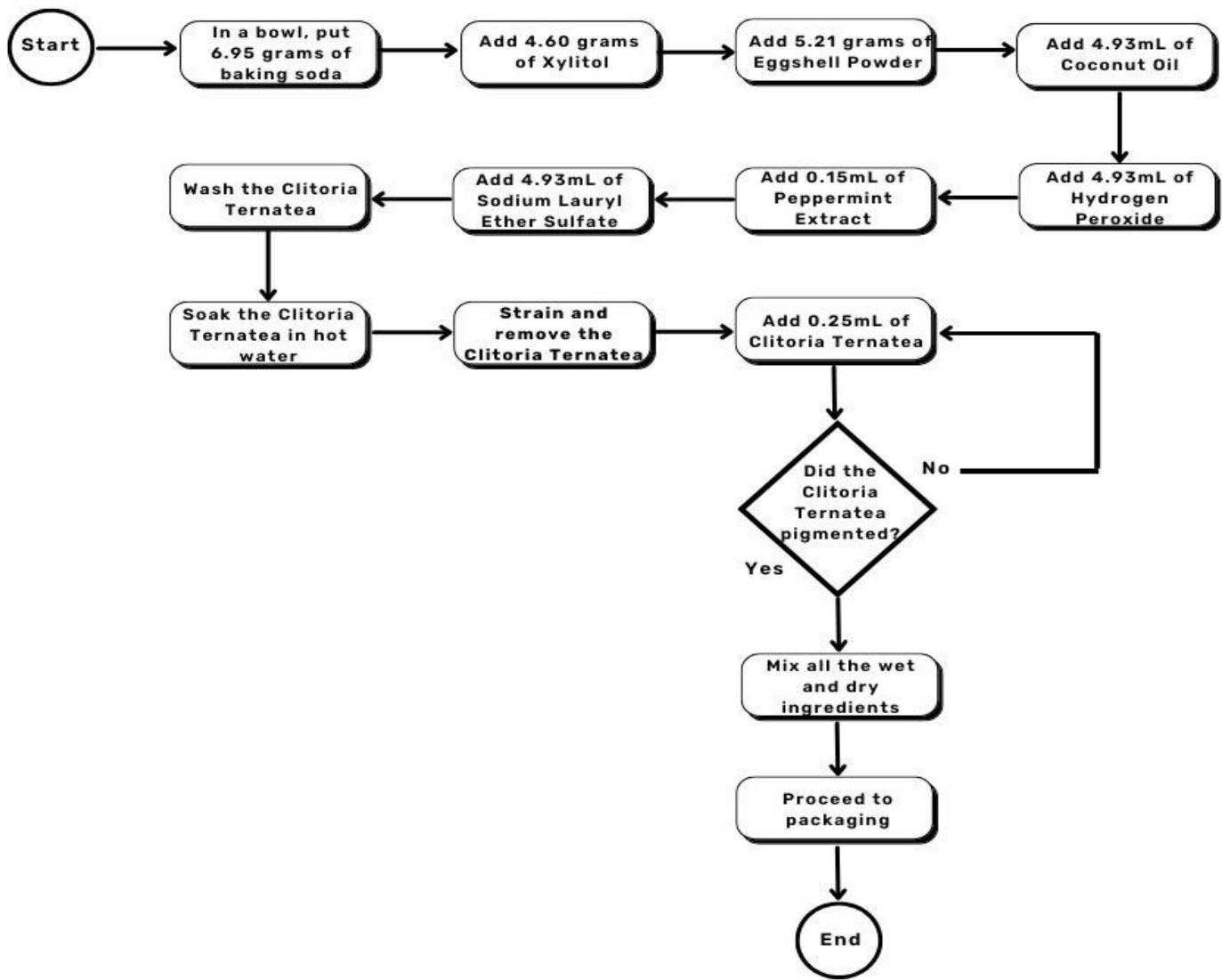


Figure 3

The production process at EggCelent Smiles includes a well-manufactured system that produces high-quality sustainable organic toothpaste products.

3. Plant Location and Layout

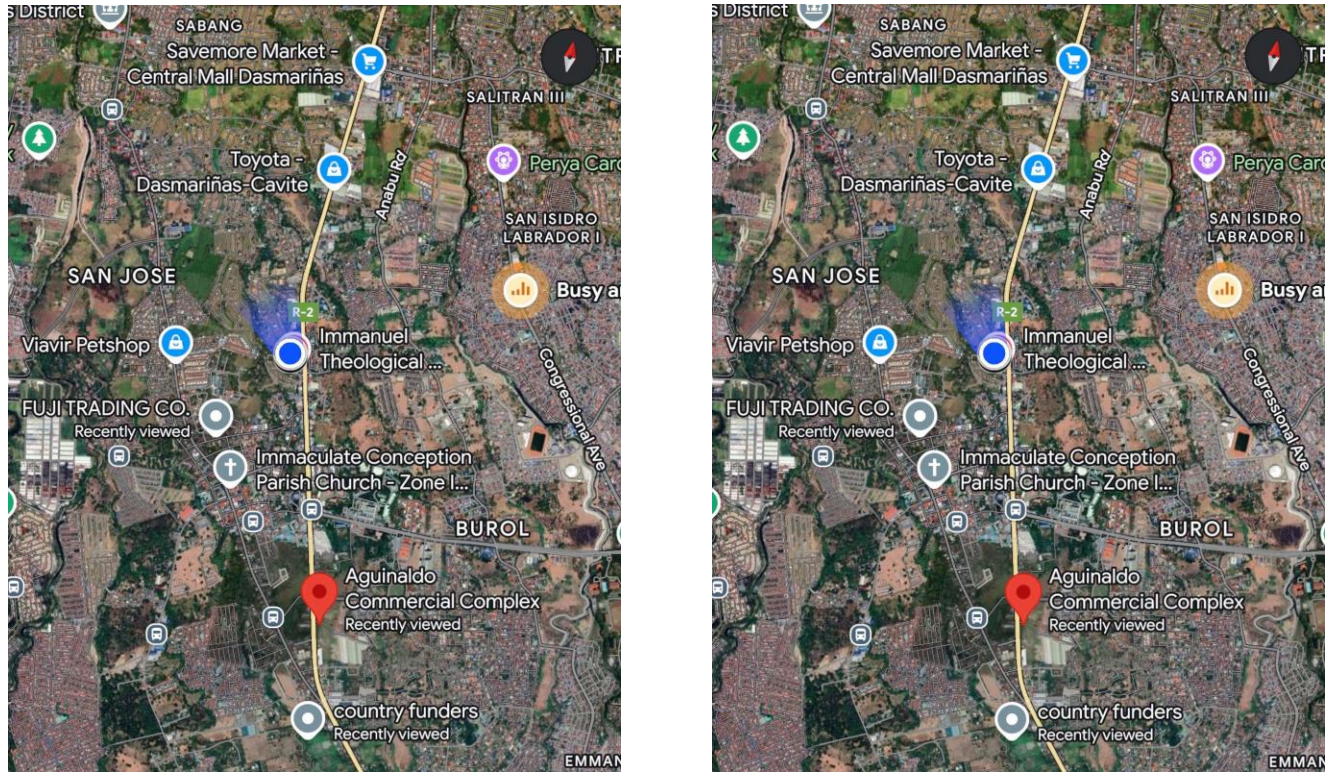
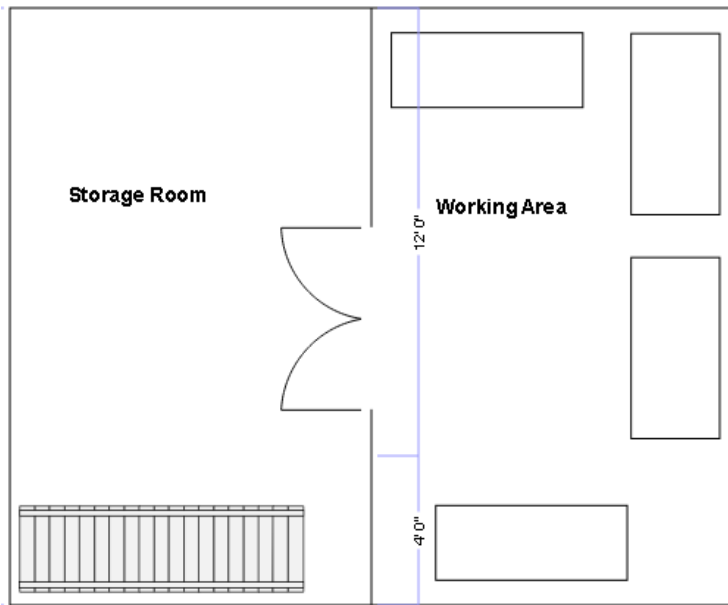


Figure 4

EggCelent Smiles operates its plant and factory out of Aguinaldo Commercial Complex located on Gen. Emilio Aguinaldo Highway in Brgy Zone IV of Dasmariñas City, Cavite which offers convenient access to both local residents and U-Belt (University Belt) City of Dasmariñas. The plant/factory occupies a strategic position in Dasmariñas City center to serve market suppliers at Waltermart Dasmariñas and Bagong Palengke through convenient transportation routes. The decision to locate at this site strengthened the business plan because both essential operational requirements and supplier materials and customer accessibility were easily reached while also preventing nearby market competition.

Plan Layout

1st Floor



2nd Floor

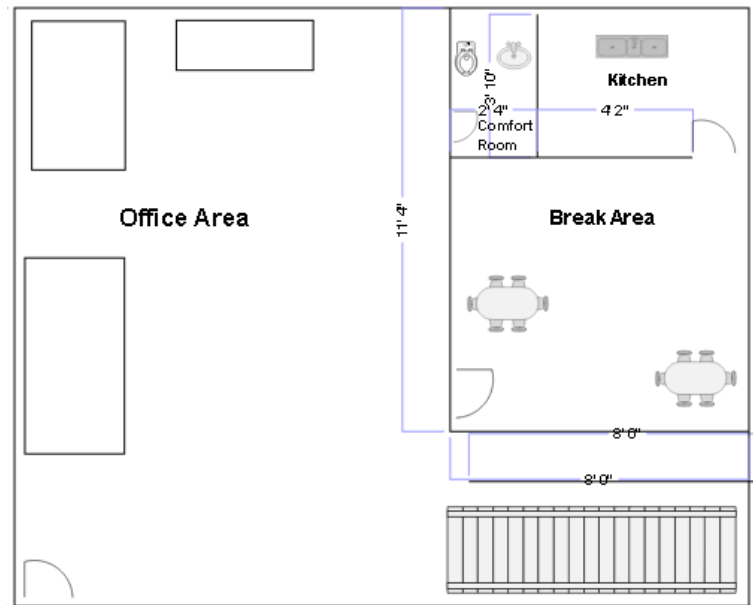


Figure 5

The EggCelent Smiles design of two floors that serve as an optimal facility for productive employee activity. The building design uses strategic placement to divide office work from production activities. The working area and storage room occupies the first floor of the premises. The administrative and support sector with comfort room and kitchen and break area resides on the second floor.

4. Raw Material Requirements and Supplies

Raw Materials	Image	Model/ Specification	Supplier	Unit Cost (PHP)	Quality Needed	Total Cost (PHP)
Egg Shell		Locally sourced, powderized				
Clitoria Ternatea		Liquid coloring	Clitoria Ternatea			
Coconut Oil		Pure coconut oil	Waltermart Supermarket - Dasmarinas, Cavite	₱57.50	330mL	₱57.50
Baking Soda		Powderized	Waltermart Supermarket - Dasmarinas, Cavite	₱13.75	125g	₱13.75
Peppermint Extract		Premium quality spice adds	Waltermart Supermarket - Dasmarinas, Cavite	₱47	20mL	₱47
Xylitol		Powderized	Jedders Greendahan - Quezon City	₱159	150g	₱159
Hydrogen Peroxide		Concentration level	TGP - Dasma Bayan Branch	₱32	120ml	₱32


Sodium Lauryl Ether Sulfate			Wise Cleaner Tiktok Shop -	₱45	250g	₱45
-----------------------------	---	--	----------------------------------	-----	------	-----

Table 8: Raw Material Requirements and Supplies

5. Machinery, Equipment and Tools

Tools:





Tools	Model/ Specification	Name & Address of Suppliers	Unit Cost (PHP)	Qty	Total Cost (PHP)
Mixing Containers		YKY Supercenter - Imus, Cavite	₱175	3pcs	₱525
Plastic Spatula		Flody Shop - Bacoor, Cavite	₱36	3pcs	₱108
Plastic Gloves		Flody Shop - Bacoor, Cavite	₱13	1box (50pair)	₱13
Measuring Spoon		Flody Shop - Bacoor, Cavite	₱48	1set	₱48

Table 9: Tools

Equipment:


Equipment	Model/ Specification	Name & Address of Suppliers	Unit Cost (PHP)	Qty	Total Cost (PHP)	Estimated Useful Life	Annual Depreciation (PHP)
Oven	Hanabishi Heo023 23L 	Abenson Waltermart - Dasmaringas, Cavite	₱2,952	1	₱2,952	10	₱295.20
Blender	Hanabishi HJB327 1.5L	Abenson Waltermart - Dasmaringas, Cavite	₱1,060	1	₱1,060	5	₱212

Table 10: Equipment

6. Direct Labor Requirements



Table 11 shows the labor force roles that are needed for the operation of the business. Eggcelent Smiles has a total of three dedicated workers in the production floor specifically, the production staff and quality control personnel. Each employee will comply with the mandatory contributions, which are PHP 1,160 for SSS, PHP 224 for Pag-IBIG, and PHP 560 for PhilHealth. These amounts are calculated based on the updated SSS contribution table, Pag-IBIG contribution table, and PhilHealth Circular No. 2019-0009.

Role	Responsibility	No. of Worker Needed	No. of Hours Needed	Estimated Labor Cost per Worker (day) (PHP)	No. of Working days per Month	Estimated Labor Cost per Worker (month) (PHP)
Production Staff	Manages daily overall operations from buying raw materials up to packaging.	2	8	560.00	20	22,400.00
Quality Control Personnel	Ensures quality assurance during and after the production and checks packaging for correct sealing.	1	8	560.00	20	11,200.00
TOTAL						33,600.00

Table 11: Direct Labor Requirements

7. Utilities

Eggcelent Smiles' requires electricity, internet connectivity, and water to support its daily operations. The table below shows the monthly utility expenses, which are calculated based on estimated monthly consumption of the business to ensure regular functioning. The business

anticipates a total monthly utility expense of PHP 3,069.00 to sustain its operations effectively, though this amount may vary based on changes in consumption and supplier charges.

Type of Utilities	Supplier	Estimated Consumption	Estimated Monthly Cost (PHP)
Electricity	Meralco	101 kWh	1,369.00
Internet	Fiberblaze Dasmaringas	1 month bill	1,500.00
Water	Maynilad	7 cubic meters	200.00
Total			PHP 3,069.00

Table 12: Utilities Expense

8. Waste Disposal System

A proper waste disposal system is essential for maintaining a sustainable and environmentally responsible business operation. EggCelent Smiles dedicates itself to minimize waste production while finding environmentally sustainable ways to handle all substances resulting from production along with finding cost-effective reuse possibilities. A strategic waste management process enables us to lower our environmental impact and manage costs effectively.

Type of Waste	Waste Management Procedure	Estimated Qty	Estimated Cost (PHP)
Eggshell Residue (Unusable Fragments &	Collected and repurposed for other eco-friendly projects	1 kg/month	(Donated)

Powder Waste)	or donated to local farmers for composting.		
Plastic Packaging Waste (Damaged or Excess Materials)	Sorted and sent to local recycling centers or repurposed for DIY projects.	2 kg/month	100
Used Paper (Labels, Packaging, & Print Materials)	Recycled through a paper waste collection service or reused for internal documentation.	500g/month	70
Chemical Waste (Leftover Ingredients from Production)	Stored in sealed containers and properly disposed of following local waste disposal guidelines.	1000mL/month	120

Table 13: Waste Disposal System

The company's waste is categorized into four main types: eggshell residue, plastic packaging waste, used paper, and chemical waste. Since eggshell waste can be donated for composting or repurposed for eco-friendly projects, there is no disposal cost for this waste. Plastic packaging waste, such as excess or damaged materials, will be sent to local recycling centers or repurposed, with an estimated ₱100 monthly allocation for minor recycling costs. Used paper waste, including packaging labels and printed materials, will either be reused or recycled, with an estimated ₱70 cost per month for waste collection or repurposing. Lastly, chemical waste, such as leftover production ingredients, requires proper storage and disposal according to local regulations, with an estimated ₱120 monthly allocation to ensure safe handling.

In conclusion, EggCelent Smiles waste disposal system has an estimated monthly cost of ₱290. These strategies ensure that EggCelent Smiles operates responsibly, reduces unnecessary waste, and promotes sustainability within the community.

9. Quality Control System

To ensure the highest standards of quality in the production of EggCelent Smiles, the following Quality Control System are implemented:

Quality Objectives	Quality Procedure
Raw Material Quality Control	Inspect all incoming raw materials to ensure they meet established safety and quality standards. Conduct supplier assessments and maintain records of compliance certifications.Keep ingredients stored in suitable environmental conditions that maintain their quality and effectiveness throughout storage.
Manufacturing Process Quality	Production must use standard operating procedures (SOPs) and in-process checks of viscosity and pH measurements for maintaining product consistency. Proper mixing methods should be employed to achieve uniform distribution of active ingredients throughout the production process.
Packaging and Labeling Quality	Inspect packaging materials for durability and compliance with branding requirements. All product labels must have accurate information including all ingredients present and expiration date availability. Perform visual assessments together with functional tests before completing the final sealing operation.
Financial Accuracy and Accountability	Regular financial audits together with transparent accounting

	records should remain active in the company. Utilize accounting software to track production costs, expenses, and revenue. The implementation of internal controls must exist to avoid financial discrepancies.
Finished Product Quality Assurance	The final batch inspection checks must verify that all safety standards together with quality requirements are met. Perform microbiological testing if necessary. Random testing of finished products must be conducted to check for any defects that would cause distribution issues.

Table 14: Quality Control System

The Quality Control System for EggCelent Smiles incorporates a framework that upholds high production criteria throughout the manufacturing process. Raw materials undergo quality checks which are then stored according to proper standards to ensure their effectiveness. Production processes at EggCelent Smiles include rigorous procedures alongside testing protocols which help maintain consistency. Quality checks of packaging materials along with label accuracy occur prior to product sealing. Regular audits of financial records serve to preserve transparency in the company. The distribution of finished products begins only after they successfully pass both quality measurements and safety standards through random assessment and conclusion. This system functions as a quality assurance mechanism to preserve product reliability along with consumer faith.

10. Estimated Production Cost

EXPENSES AND COST	MONTHLY (PHP)
--------------------------	----------------------

Raw Materials	14, 076.24
Labor Cost	
Employee	33,600
Mandatory Contributions(SSS, Pagibig, PHIC)	5,832
Overhead Cost (excluding kitchen utensils and equipment)	
Electricity	1,369
Internet	1,500
Water	200
Waste Disposal	290
Total Cost	56,867.24
Production Volume	1,000 units
Cost per unit	27.53
Mark up rate	100%
EggCelent Smiles Selling Price	55.06

Table 15: Estimated Production Cost

References:

Torpey, M. (n.d.). *What is Hydrogen Peroxide's Role in Cleaning?* Rochester Midland Food Safety Blog.

<https://www.rochestermidland.com/foodsafetyblog/what-is-hydrogen-peroxides-role-in-cleaning>

Yanti, Setiawan, T. and Lay, BW. *Clitoria ternatea ethanolic extract prevents dental caries via inhibiting Streptococcus mutans growth and quorum sensing.*

https://www.myfoodresearch.com/uploads/8/4/8/5/84855864/59_fr-2020-508_yanti_1.pdf?fbclid=IwY2xjawJCtzhleHRuA2FlbQlXMAABHRRCOFDeCvGzqJrJqypiziLLtGbd8pXSd6Pv0nKXtDFb6VOphaQbLnNr0g_aem_EQoaI1swPKEE7eIPPoEknw

Oral care toothpaste personal care | Watsons Philippines. (n.d.). https://www.watsons.com.ph/personal-care/toothpaste/c/050208?utm_source=chatgpt.com

Dasmarinas City, Cavite Profile – *PhilAtlas*. (n.d.). <https://www.philAtlas.com/luzon/r04a/cavite/dasmarinas.html#sectionDemog>

SSS Contribution Table | Republic of the Philippines Social Security System. (n.d.). <https://www.sss.gov.ph/sss-contribution-table/>

PhilHealth *Online*. (2019). https://eprs.philhealth.gov.ph/adv_archive_details.asp?id=22&h=e427999a3c4e3824926d974a32334818

Pag-IBIG contribution Table 2025 - Tax calculator Philippines. BIR Income Tax Calculator Philippines (n.d.). <https://taxcalculatorphilippines.online/pag-ibig-contribution-table/>