



## Assessing the Marketability of BEU as a Loungewear Brand Producing Ethically-Made and Gender-Inclusive Clothing in the Philippines

# BEU

Carlos Miguel G. Alonte, Rhiean Gabriel E. Bandola, Nicka Darlene D. Dela Vega,  
Kyleen Nicole R. Lirio, Maria Angela A. Secillano, and Luigie Vondel D. Ventanilla  
De La Salle University Integrated School, Biñan City, Laguna

**Executive Summary:** BEU is an ethical and gender-inclusive brand that aims to provide its customers with high-quality loungewear products promoting a more sustainable approach in terms of manufacturing and purchasing contemporary clothing pieces while striving for inclusivity through their brand's motto "Be You" encouraging individuals to be who they are in the clothes they wear.

BEU's products within the market are manufactured by an ethical business: Candid Clothing. The material utilized for the production is French Terry fabric that is sourced through Tailored Projects. One of the most notable advantages of BEU is its established marketing strategies, particularly the launch of its website, which is functional and well-designed given its capacity to ease and improve the process of communication between the brand and its customers. As a sole proprietor business, their starting capital of Php 73,140 was acquired through the financial contribution of BEU's shareholders. The expenses and transactions made after the launching of the business for resources, manufacturing costs, and packaging expenses are managed thoroughly; including the projected and actual sales monitored monthly for a better understanding of the business' operation and sales performance.

With BEU's drive to prove and satisfy its customers with a quality product, improve and address common societal concerns as a social enterprise, advocate an idea of embracing one's truest self, and establish a promising vision of becoming an ethical brand affiliated with outstanding plans, the business could highly provide a positive impact to the society from a global perspective.

**Key Words:** ethical; sustainable; gender-inclusivity; loungewear; local business

### I. BUSINESS REGISTRATION AND ORGANIZATION

Last November 23, 2020, BEU has successfully accomplished its application forms for the corresponding government-issued permits required for instituting a business, particularly the DTI permit, Mayor's permit, and BIR permit. One of the documents registered by BEU last November 22, 2020, is the DTI (Department of Trade and Industry) permit. Moreover, a government-issued permit from

the city government of Sta. Rosa, Laguna along with the BIR (Bureau of Internal Revenue) were registered and accomplished as well last November 23, 2020, for the fulfillment of requirements for BEU's business operations.



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Fig. 1. DTI Registration Permit

Fig. 2. Application for Mayor's Permit

Fig. 3 (a-c). BIR Application Form

### Organization Chart



Fig. 4. Organizational Chart

BEU's organization is comprised of six different positions namely the Owner which is Ms. Angel Secillano, the Operations Manager which is

Ms. Nicka Dela Vega, Mr. Rhiean Bandola as the Financial Manager, Mr. Carlos Alonte as the Resource Manager, Ms. Kyleene Nicole Lirio as the Marketing Manager, and Mr. Vondel Ventanilla as BEU's Advertising Manager.

## II. BUSINESS PLAN IMPLEMENTATION

### II.1. Production

#### II.1.1. ACQUISITION OF RAW MATERIALS AND OTHER SUPPLIES

For the production of our loungewear products, BEU entrusted the supply of fabric materials to Tailored Projects— a trusted clothing supplier here in the Philippines that specializes in garment manufacturing. Candid Clothing, on the other hand, was selected for the manufacturing of our products given it being one of the few businesses here in the country that embraces ethicality within the industry. For the packaging, the business decided to go with an eco-friendly hand-sewn organza tote bag. Raw materials for its production were sourced from Divisoria Market and the production itself was done in Efen's Tailoring, Biñan, Laguna. Other supplies such as clothing tags and labels were obtained from JM Prints and Designs located in Manila

#### II.1.2. PROCESSING OF RAW MATERIALS AND OTHER SUPPLIES

Attaining fabric supplies holds a waiting period of 1-2 weeks. For the manufacturing itself, approximately 4-5 weeks must be taken into account. On the other hand, for the packaging, a waiting period of 2 weeks must be considered and for the clothing tags, BEU acquired a total waiting period of 4 days from JM Prints and Designs.

#### II.1.3. PROCESSING THE PRODUCTION OF ITEMS

After the process of completing all the supplies and raw materials, the production of prototypes follows along with the changes to be made in preparation for the mass production itself. According to the aforementioned manufacturer, BEU needs to allow and consider estimation of 4-5 weeks in total for the complete processing of 80 loungewear products.

#### II.1.4. QUALITY CONTROL

BEU seeks to ensure that the products are well done and the condition is maintained and improved for customer satisfaction. With that being said, the finished products are then delivered to Sta.



Rosa, Laguna where the process of reviewing and evaluating the products take place to achieve the standards and quality requirements of BEU.

### II.1.5. PROCESSING OF ORDERS

According to Sebjanic (2018), having websites help sell and promote services and products 24/7. Considering the aforementioned, BEU decided to launch its own website: [www.wearbeu.com](http://www.wearbeu.com), where all of the orders and transactions would take place for a faster and simpler way of tracking orders and updating inventories considering that the website is connected to the email account of the business itself. In terms of the payments, transactions are settled through GCash or bank-to-bank transfer. Customers could also settle their payments by opting for Cash on Delivery for a convenient and worry-free process of paying for the ordered products.

### II.2. Inventory Management

As stated, it takes a total of 4-5 weeks in acquiring a total of 80 finished loungewear products. Given that, BEU decided to have inventory control once the business itself would reach 70% of its sales from the total projected sales of the loungewear products offered within the market. Raw materials, along with the other necessary supplies mentioned, would then be restored and replaced for the next cycle of production.

### II.3 Marketing

#### Product

Loungewear became BEU's official product and the manufacturing process involves local tailors and seamstresses from Manila who specialize in producing ethically made products. The fabric that would be utilized with the production is specifically french terry which is said to be one of the most commonly used fabrics when producing loungewear products. In terms of the specifications, various colors and sizes are decided to be offered specifically Sky, Sand, Moss, and Mud available in Sizes 1, 2, and 3.

For the design, BEU has set a minimalistic design to depict what would best fit all given the advocacy for gender inclusivity. Embroidered on the upper left corner of the loungewear is the phrase "be you" which helps strongly emphasize what the business would want the market to support and embrace.

THE GAIA COLLECTION



Fig. 5. BEU's Flagship Product (The GAIA Collection)

#### Price

For the pricing profile of BEU, a cost-plus pricing strategy was used along with the established markup rate of 35%. BEU has established a division of costs for the total expenses made for manufacturing and acquiring fabric supplies.

Provided below are the computations made by the business itself to identify and generate the most appropriate and reasonable estimation of costs and selling price.

#### SWEATER

Table 1: Pricing Profile for Sweater

|                       | Cost        |
|-----------------------|-------------|
| Materials             | Php 354.375 |
| Manufacturing         | Php 139.50  |
| Packaging             | Php 48.25   |
| Tags                  | Php 2.50    |
| Etiketa               | Php 7.90    |
| Delivery Costs        | Php 100     |
| TOTAL (Initial Price) | Php 652.525 |

Table 2: Selling Price for Sweater

| Initial Price | Mark-up | Selling Price |
|---------------|---------|---------------|
| Php 652.525   | 35%     | 880.91 ≈ 899  |

#### SWEATPANTS

Table 3: Pricing Profile for Sweatpants

|                       | Cost        |
|-----------------------|-------------|
| Materials             | Php 590.625 |
| Manufacturing         | Php 232.50  |
| Packaging             | Php 48.25   |
| Tags                  | Php 2.50    |
| Etiketa               | Php 7.90    |
| Delivery Costs        | Php 100     |
| TOTAL (Initial Price) | Php 981.775 |

Table 4: Selling Price for Sweatpants

| Initial Price | Mark-up | Selling Price  |
|---------------|---------|----------------|
| Php 981.775   | 35%     | 1325.40 ≈ 1299 |





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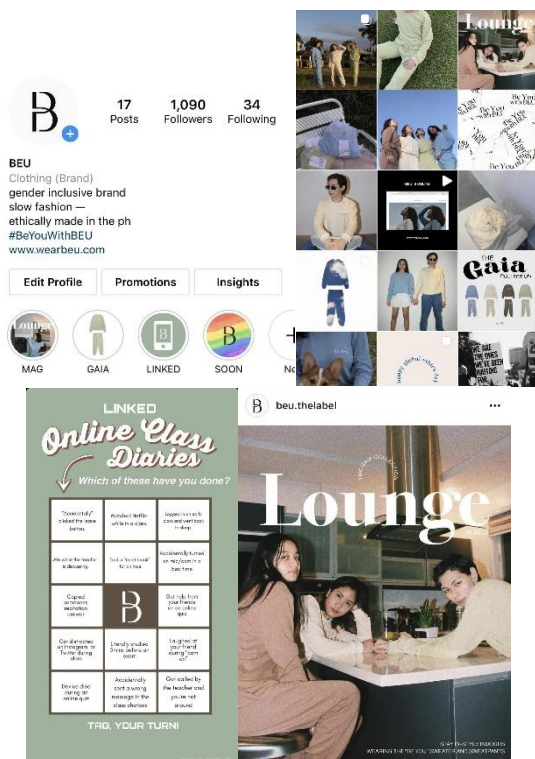
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### Place

BEU's products are sold through online social media and commerce platforms. The business utilizes Facebook and Instagram in terms of promotional and marketing while officially selling its products through its own website which is customized and created in order to offer an easy transaction and shopping experience for the customers. The stocks and inventory on the other hand are in their headquarters in 4026, Block 3 Lot 1 & 2, Barangay Labas, Buena Perlas 2 Subdivision, City of Santa Rosa, Laguna, where they sanitize, pack, and ship their products.

### Promotion

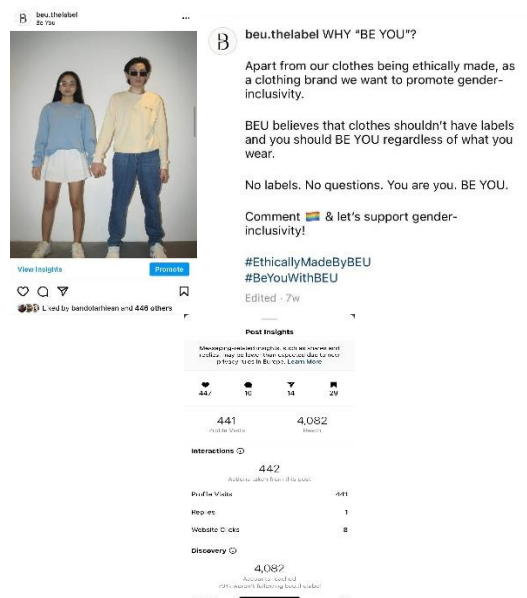
BEU extended its marketing strategies by truthfully advocating gender-inclusivity by supporting the LGBTQIA++ Community through videos and publication materials posted on Facebook and Instagram. In just a few months BEU has accumulated over 1,090 followers and established an approachable image to the business' future customers through interactive games via Instagram Story games and digital magazines.



**Fig. 6 (a-d).** *Instagram Account and Publication Materials of BEU*

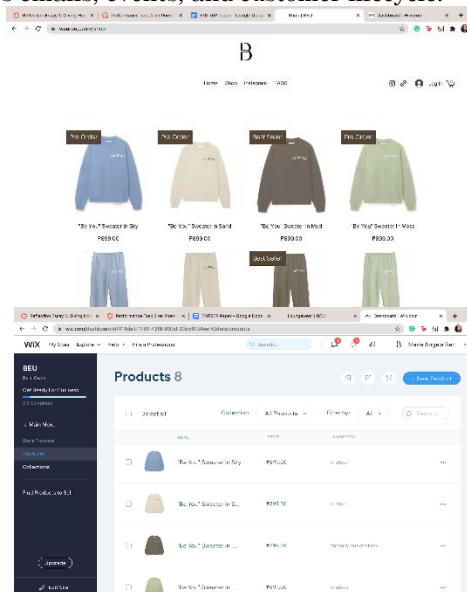
In terms of analytics and insights from the publication materials and posts, BEU has reached more than 7,000 impressions and engaged in 2,314

account activities which includes 2,054 profile visits and 260 website taps from November 12 to December 11 of 2020. Highlighting BEU's top post which is about its name "BEU" got over 4,082 reach and 442 interactions. The post acquired 447 likes, 16 comments, 14 shares, and 29 saves on Instagram.



**Fig. 7 (a-c).** *Instagram Account and Post Insights*

BEU became the very first business within the institution to launch its own website. With the launch of the business's website and its own domain, BEU automated data collections, sales emails, post sales emails, events, and customer lifecycle.



**Fig. 8 (a-b).** *BEU's Official Website*  
(<https://www.wearbeu.com/>)



In shooting their products, BEU shot the clothing pieces outdoors which symbolizes their first collection's inspiration: the earth. A fun and effortless personality are given to the clothes by shooting candid photos. In addition to that, BEU also shot the clothes paired with different clothing pieces such as pairing the Be You Sweater in Sky with a plain white tennis skirt for the customers to see how BEU's clothing pieces can be versatile and styled in many ways.



**Fig. 9 (a-d).** Sample images from the Official Product Shoot

## II.4 Human Resources

Six proponents, supervise BEU and its overall progress. Ms. Angel Secillano oversees the overall success of the company venture as the owner of BEU. On the other hand, as the business company's financial manager, Mr. Rhiean Bandola is accountable for controlling its economic and financial development. Ms. Nicka Dela Vega, as the operational manager of the BEU, is responsible for controlling the production as well as the output of the goods of the business venture. As the human resources manager, Mr. Carlos Alonte is the one responsible for monitoring the tasks assigned and carried out by each proponent. Finally, as the advertising and marketing manager respectively, Mr. Vondel Ventanilla and Ms. Kylene Lirio are the managers assigned in initiating various strategies and plans for promoting the overall state of the business venture and its products.

Aside from this, the business has also chosen to enlist the product's manufacturer: Candid Clothing, an ethical company specializing in manufacturing sweaters and sweatpants. Moreover, the business opted to choose two (2) more manufacturers as well to aid the production of labels: JM Prints and Designs, and packaging: Efren's Tailoring, which is used to pack and complete the overall appearance of the products.



**Fig. 10 (a-d).** BEU's clothing tags and packaging

## A. FINANCE (Projected vs. Actual)

**Table 5.** Projected Sales for November 2020

| BEU                                 |          |           |          |       |
|-------------------------------------|----------|-----------|----------|-------|
| November 2020 (Actual)              |          |           |          |       |
| Product                             | Quantity | Price Per | Quantity | Sales |
| "Be You" Sweater in SKY, Size 1     | 1        | 899       |          | 899   |
| "Be You" Sweater in SKY, Size 2     | 2        | 899       |          | 1,798 |
| "Be You" Sweater in SAND, Size 1    | 2        | 899       |          | 1,798 |
| "Be You" Sweater in SAND, Size 2    | 1        | 899       |          | 899   |
| "Be You" Sweater in MOSS, Size 1    | 1        | 899       |          | 899   |
| "Be You" Sweater in MOSS, Size 2    | 1        | 899       |          | 899   |
| "Be You" Sweater in MUD, Size 1     | 1        | 899       |          | 899   |
| "Be You" Sweater in MUD, Size 2     | 1        | 899       |          | 899   |
|                                     |          |           |          |       |
| "Be You" Sweatpants in SKY, Size 1  | 1        | 1,299     |          | 1,299 |
| "Be You" Sweatpants in SKY, Size 2  | 2        | 1,299     |          | 2,598 |
| "Be You" Sweatpants in SKY, Size 3  |          | 1,299     |          |       |
| "Be You" Sweatpants in SAND, Size 1 | 2        | 1,299     |          | 2,598 |
| "Be You" Sweatpants in SAND, Size 2 | 1        | 1,299     |          | 1,299 |
| "Be You" Sweatpants in SAND, Size 3 |          | 1,299     |          |       |
| "Be You" Sweatpants in MOSS, Size 1 | 1        | 1,299     |          | 1,299 |
| "Be You" Sweatpants in MOSS, Size 2 | 1        | 1,299     |          | 1,299 |
| "Be You" Sweatpants in MOSS, Size 3 |          | 1,299     |          |       |
| "Be You" Sweatpants in MUD, Size 1  | 1        | 1,299     |          | 1,299 |
| "Be You" Sweatpants in MUD, Size 2  | 1        | 1,299     |          | 1,299 |
| "Be You" Sweatpants in MUD, Size 3  |          | 1,299     |          |       |





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**Table 6. Actual Sales for November 2020**

| BEU                              |          |                    |       |
|----------------------------------|----------|--------------------|-------|
| November 2020 (Projected)        |          |                    |       |
| Product                          | Quantity | Price Per Quantity | Sales |
| "Be You" Sweater in SKY, Size 1  | 1        | 899                | 899   |
| "Be You" Sweater in SKY, Size 2  |          | 899                |       |
| "Be You" Sweater in SAND, Size 1 | 2        | 899                | 1,798 |
| "Be You" Sweater in SAND, Size 2 |          | 899                |       |
| "Be You" Sweater in MOSS, Size 1 | 1        | 899                | 899   |
| "Be You" Sweater in MOSS, Size 2 | 1        | 899                | 899   |
| "Be You" Sweater in MUD, Size 1  | 1        | 899                | 899   |
| "Be You" Sweater in MUD, Size 2  | 1        | 899                | 899   |
| "Be You" Sweater in SKY, Size 1  | 1        | 1,299              | 1,299 |
| "Be You" Sweater in SKY, Size 2  | 1        | 1,299              | 1,299 |
| "Be You" Sweater in SKY, Size 3  |          | 1,299              |       |
| "Be You" Sweater in SAND, Size 1 | 1        | 1,299              | 1,299 |
| "Be You" Sweater in SAND, Size 2 | 1        | 1,299              | 1,299 |
| "Be You" Sweater in SAND, Size 3 |          | 1,299              |       |
| "Be You" Sweater in MOSS, Size 1 | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MOSS, Size 2 | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MOSS, Size 3 |          | 1,299              |       |
| "Be You" Sweater in MUD, Size 1  | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MUD, Size 2  | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MUD, Size 3  |          | 1,299              |       |

**Table 7. Total Sales, COGS, and Profit for November 2020**

| November           |            |
|--------------------|------------|
| SALES              | Php 21,980 |
| COST OF GOODS SOLD | Php 16,343 |
| PROFIT             | Php 5,637  |

For the month of BEU's launching last November 2020, the business has acquired 10 sets of pre-ordered loungewear products amounting to P21,980. To this, a total of Php 5,637 for the profit was initially acquired by BEU for the first 10 sets of orders.

**Table 8. Projected Sales for December 2020**

| BEU                              |          |                    |       |
|----------------------------------|----------|--------------------|-------|
| December 2020 (Actual)           |          |                    |       |
| Product                          | Quantity | Price Per Quantity | Sales |
| "Be You" Sweater in SKY, Size 1  | 1        | 899                | 899   |
| "Be You" Sweater in SKY, Size 2  | 2        | 899                | 1,798 |
| "Be You" Sweater in SAND, Size 1 | 3        | 899                | 2,697 |
| "Be You" Sweater in SAND, Size 2 | 1        | 899                | 899   |
| "Be You" Sweater in MOSS, Size 1 | 5        | 899                | 4,495 |
| "Be You" Sweater in MOSS, Size 2 | 3        | 899                | 2,697 |
| "Be You" Sweater in MUD, Size 1  | 1        | 899                | 899   |
| "Be You" Sweater in MUD, Size 2  | 5        | 899                | 4,495 |
| "Be You" Sweater in SKY, Size 1  |          | 1,299              |       |
| "Be You" Sweater in SKY, Size 2  |          | 1,299              |       |
| "Be You" Sweater in SKY, Size 3  |          | 1,299              |       |
| "Be You" Sweater in SAND, Size 1 |          | 1,299              |       |
| "Be You" Sweater in SAND, Size 2 |          | 1,299              |       |
| "Be You" Sweater in SAND, Size 3 |          | 1,299              |       |
| "Be You" Sweater in MOSS, Size 1 |          | 1,299              |       |
| "Be You" Sweater in MOSS, Size 2 | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MOSS, Size 3 | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MUD, Size 1  |          | 1,299              |       |
| "Be You" Sweater in MUD, Size 2  |          | 1,299              |       |
| "Be You" Sweater in MUD, Size 3  | 2        | 1,299              | 2,598 |

**Table 9. Actual Sales for December 2020**

| BEU                              |          |                    |       |
|----------------------------------|----------|--------------------|-------|
| December 2020 (Projected)        |          |                    |       |
| Product                          | Quantity | Price Per Quantity | Sales |
| "Be You" Sweater in SKY, Size 1  | 2        | 899                | 1,798 |
| "Be You" Sweater in SKY, Size 2  | 1        | 899                | 899   |
| "Be You" Sweater in SAND, Size 1 | 3        | 899                | 2,697 |
| "Be You" Sweater in SAND, Size 2 | 4        | 899                | 3,596 |
| "Be You" Sweater in MOSS, Size 1 | 2        | 899                | 1,798 |
| "Be You" Sweater in MOSS, Size 2 | 1        | 899                | 899   |
| "Be You" Sweater in MUD, Size 1  | 1        | 899                | 899   |
| "Be You" Sweater in MUD, Size 2  | 1        | 899                | 899   |
| "Be You" Sweater in SKY, Size 1  | 1        | 1,299              | 1,299 |
| "Be You" Sweater in SKY, Size 2  |          | 1,299              |       |
| "Be You" Sweater in SKY, Size 3  |          | 1,299              |       |
| "Be You" Sweater in SAND, Size 1 |          | 1,299              |       |
| "Be You" Sweater in SAND, Size 2 |          | 1,299              |       |
| "Be You" Sweater in SAND, Size 3 |          | 1,299              |       |
| "Be You" Sweater in MOSS, Size 1 | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MOSS, Size 2 | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MOSS, Size 3 | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MUD, Size 1  | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MUD, Size 2  | 2        | 1,299              | 2,598 |
| "Be You" Sweater in MUD, Size 3  |          | 1,299              |       |

**Table 10. Total Sales, COGS, and Profit for December 2020**

| December           |                |
|--------------------|----------------|
| SALES              | Php 24,075     |
| COST OF GOODS SOLD | Php 17,630.125 |
| PROFIT             | Php 6,444.875  |

Last December 2020, BEU acquired a total of 25 orders; 21 orders for the sweaters and 4 orders for the sweatpants respectively, a sale amounting to Php 24,075 with a profit of Php 6,444.875 was obtained by BEU for the whole month of December.

**Table 11. Projected Sales for January 2021**

| BEU                              |          |                    |       |
|----------------------------------|----------|--------------------|-------|
| January 2021 (Projected)         |          |                    |       |
| Product                          | Quantity | Price Per Quantity | Sales |
| "Be You" Sweater in SKY, Size 1  |          | 899                |       |
| "Be You" Sweater in SKY, Size 2  | 1        | 899                | 899   |
| "Be You" Sweater in SAND, Size 1 | 1        | 899                | 899   |
| "Be You" Sweater in SAND, Size 2 |          | 899                |       |
| "Be You" Sweater in MOSS, Size 1 |          | 899                |       |
| "Be You" Sweater in MOSS, Size 2 |          | 899                |       |
| "Be You" Sweater in MUD, Size 1  | 1        | 899                | 899   |
| "Be You" Sweater in MUD, Size 2  |          | 899                |       |
| "Be You" Sweater in SKY, Size 1  |          | 1,299              |       |
| "Be You" Sweater in SKY, Size 2  | 1        | 1,299              | 1,299 |
| "Be You" Sweater in SKY, Size 3  |          | 1,299              |       |
| "Be You" Sweater in SAND, Size 1 | 1        | 1,299              | 1,299 |
| "Be You" Sweater in SAND, Size 2 |          | 1,299              |       |
| "Be You" Sweater in SAND, Size 3 |          | 1,299              |       |
| "Be You" Sweater in MOSS, Size 1 |          | 1,299              |       |
| "Be You" Sweater in MOSS, Size 2 |          | 1,299              |       |
| "Be You" Sweater in MOSS, Size 3 |          | 1,299              |       |
| "Be You" Sweater in MUD, Size 1  | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MUD, Size 2  |          | 1,299              |       |
| "Be You" Sweater in MUD, Size 3  |          | 1,299              |       |



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**Table 12. Actual Sales for January 2021**

| BEU                              |          |                    |       |
|----------------------------------|----------|--------------------|-------|
| January 2021 (Actual)            |          |                    |       |
| Product                          | Quantity | Price Per Quantity | Sales |
| "Be You" Sweater in SKY, Size 1  | 1        | 899                | 899   |
| "Be You" Sweater in SKY, Size 2  |          | 899                |       |
| "Be You" Sweater in SAND, Size 1 | 1        | 899                | 899   |
| "Be You" Sweater in SAND, Size 2 |          | 899                |       |
| "Be You" Sweater in MOSS, Size 1 |          | 899                |       |
| "Be You" Sweater in MOSS, Size 2 |          | 899                |       |
| "Be You" Sweater in MUD, Size 1  | 1        | 899                | 899   |
| "Be You" Sweater in MUD, Size 2  |          | 899                |       |
| "Be You" Sweater in SKY, Size 1  | 1        | 1,299              | 1,299 |
| "Be You" Sweater in SKY, Size 2  |          | 1,299              |       |
| "Be You" Sweater in SKY, Size 3  |          | 1,299              |       |
| "Be You" Sweater in SAND, Size 1 |          | 1,299              |       |
| "Be You" Sweater in SAND, Size 2 |          | 1,299              |       |
| "Be You" Sweater in SAND, Size 3 |          | 1,299              |       |
| "Be You" Sweater in MOSS, Size 1 |          | 1,299              |       |
| "Be You" Sweater in MOSS, Size 2 |          | 1,299              |       |
| "Be You" Sweater in MOSS, Size 3 |          | 1,299              |       |
| "Be You" Sweater in MUD, Size 1  | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MUD, Size 2  |          | 1,299              |       |
| "Be You" Sweater in MUD, Size 3  |          | 1,299              |       |

**Table 13. Total Sales, COGS, and Profit for January 2021**

| January            |               |
|--------------------|---------------|
| SALES              | Php 5,295     |
| COST OF GOODS SOLD | Php 3,921.125 |
| PROFIT             | Php 1,373.875 |

For the month of January 2021, BEU encountered an off-peak period with the actual sales recorded. To this, actual sales obtained from a total of 5 ordered items amounted to Php 5,295 resulting in a total of Php 1,373.875 profit.

**Table 14. Projected Sales for February 2021**

| BEU                              |          |                    |       |
|----------------------------------|----------|--------------------|-------|
| February 2021 (Projected)        |          |                    |       |
| Product                          | Quantity | Price Per Quantity | Sales |
| "Be You" Sweater in SKY, Size 1  | 1        | 899                | 899   |
| "Be You" Sweater in SKY, Size 2  | 2        | 899                | 1,798 |
| "Be You" Sweater in SAND, Size 1 |          | 899                |       |
| "Be You" Sweater in SAND, Size 2 |          | 899                |       |
| "Be You" Sweater in MOSS, Size 1 |          | 899                |       |
| "Be You" Sweater in MOSS, Size 2 |          | 899                |       |
| "Be You" Sweater in MUD, Size 1  | 1        | 899                | 899   |
| "Be You" Sweater in MUD, Size 2  | 1        | 899                | 899   |
| "Be You" Sweater in SKY, Size 1  | 1        | 1,299              | 1,299 |
| "Be You" Sweater in SKY, Size 2  |          | 1,299              |       |
| "Be You" Sweater in SKY, Size 3  |          | 1,299              |       |
| "Be You" Sweater in SAND, Size 1 |          | 1,299              |       |
| "Be You" Sweater in SAND, Size 2 |          | 1,299              |       |
| "Be You" Sweater in SAND, Size 3 | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MOSS, Size 1 |          | 1,299              |       |
| "Be You" Sweater in MOSS, Size 2 |          | 1,299              |       |
| "Be You" Sweater in MOSS, Size 3 |          | 1,299              |       |
| "Be You" Sweater in MUD, Size 1  | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MUD, Size 2  | 2        | 1,299              | 2,598 |
| "Be You" Sweater in MUD, Size 3  | 1        | 1,299              | 1,299 |

**Table 15. Actual Sales for February 2021**

| BEU                              |          |                    |       |
|----------------------------------|----------|--------------------|-------|
| February 2021 (Actual)           |          |                    |       |
| Product                          | Quantity | Price Per Quantity | Sales |
| "Be You" Sweater in SKY, Size 1  | 1        | 899                | 899   |
| "Be You" Sweater in SKY, Size 2  |          | 899                |       |
| "Be You" Sweater in SAND, Size 1 | 1        | 899                | 899   |
| "Be You" Sweater in SAND, Size 2 | 1        | 899                | 899   |
| "Be You" Sweater in MOSS, Size 1 | 1        | 899                | 899   |
| "Be You" Sweater in MOSS, Size 2 | 1        | 899                | 899   |
| "Be You" Sweater in MUD, Size 1  | 1        | 899                | 899   |
| "Be You" Sweater in MUD, Size 2  |          | 899                |       |
| "Be You" Sweater in SKY, Size 1  | 1        | 1,299              | 1,299 |
| "Be You" Sweater in SKY, Size 2  |          | 1,299              |       |
| "Be You" Sweater in SKY, Size 3  |          | 1,299              |       |
| "Be You" Sweater in SAND, Size 1 | 1        | 1,299              | 1,299 |
| "Be You" Sweater in SAND, Size 2 | 1        | 1,299              | 1,299 |
| "Be You" Sweater in SAND, Size 3 |          | 1,299              |       |
| "Be You" Sweater in MOSS, Size 1 | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MOSS, Size 2 | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MOSS, Size 3 |          | 1,299              |       |
| "Be You" Sweater in MUD, Size 1  | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MUD, Size 2  | 1        | 1,299              | 1,299 |
| "Be You" Sweater in MUD, Size 3  |          | 1,299              |       |

**Table 16. Total Sales, COGS, and Profit for February 2021**

| February           |                |
|--------------------|----------------|
| SALES              | Php 14,487     |
| COST OF GOODS SOLD | Php 10,787.575 |
| PROFIT             | Php 3,699.425  |

Last February 2021, BEU decided to improve its social media engagement given that it would be beneficial for the sales development due to the significant drop of sales last January 2021. To this, BEU established certain marketing strategies and provided multiple publication materials to further acquire and increase its sales by the end of the month. Fortunately, an amount of Php 14,487 was recorded for the sales last February which is beyond the stated projected sales of Php 12,289. The aforementioned total sales resulted in a total profit of Php 3,699.42.



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**Table 17. Projected Sales for March 2021**

| BEU                                 |          |                    |       |  |
|-------------------------------------|----------|--------------------|-------|--|
| March 2021 (Projected)              |          |                    |       |  |
| Product                             | Quantity | Price Per Quantity | Sales |  |
| "Be You" Sweater in SKY, Size 1     | 2        | 899                | 1,798 |  |
| "Be You" Sweater in SKY, Size 2     | 1        | 899                | 899   |  |
| "Be You" Sweater in SAND, Size 1    |          | 899                |       |  |
| "Be You" Sweater in SAND, Size 2    |          | 899                |       |  |
| "Be You" Sweater in MOSS, Size 1    | 1        | 899                | 899   |  |
| "Be You" Sweater in MOSS, Size 2    |          | 899                |       |  |
| "Be You" Sweater in MUD, Size 1     |          | 899                |       |  |
| "Be You" Sweater in MUD, Size 2     |          | 899                |       |  |
| "Be You" Sweatpants in SKY, Size 1  |          | 1,299              |       |  |
| "Be You" Sweatpants in SKY, Size 2  |          | 1,299              |       |  |
| "Be You" Sweatpants in SKY, Size 3  |          | 1,299              |       |  |
| "Be You" Sweatpants in SAND, Size 1 |          | 1,299              |       |  |
| "Be You" Sweatpants in SAND, Size 2 |          | 1,299              |       |  |
| "Be You" Sweatpants in SAND, Size 3 |          | 1,299              |       |  |
| "Be You" Sweatpants in MOSS, Size 1 |          | 1,299              |       |  |
| "Be You" Sweatpants in MOSS, Size 2 |          | 1,299              |       |  |
| "Be You" Sweatpants in MOSS, Size 3 |          | 1,299              |       |  |
| "Be You" Sweatpants in MUD, Size 1  | 1        | 1,299              | 1,299 |  |
| "Be You" Sweatpants in MUD, Size 2  |          | 1,299              |       |  |
| "Be You" Sweatpants in MUD, Size 3  | 1        | 1,299              | 1,299 |  |

**Table 18. Actual Sales for March 2021**

| BEU                                 |          |                    |       |  |
|-------------------------------------|----------|--------------------|-------|--|
| March 2021 (Actual)                 |          |                    |       |  |
| Product                             | Quantity | Price Per Quantity | Sales |  |
| "Be You" Sweater in SKY, Size 1     | 2        | 899                | 1798  |  |
| "Be You" Sweater in SKY, Size 2     |          | 899                |       |  |
| "Be You" Sweater in SAND, Size 1    |          | 899                |       |  |
| "Be You" Sweater in SAND, Size 2    | 2        | 899                | 1798  |  |
| "Be You" Sweater in MOSS, Size 1    |          | 899                |       |  |
| "Be You" Sweater in MOSS, Size 2    |          | 899                |       |  |
| "Be You" Sweater in MUD, Size 1     | 2        | 899                | 1798  |  |
| "Be You" Sweater in MUD, Size 2     |          | 899                |       |  |
| "Be You" Sweatpants in SKY, Size 1  |          | 1,299              |       |  |
| "Be You" Sweatpants in SKY, Size 2  |          | 1,299              |       |  |
| "Be You" Sweatpants in SKY, Size 3  |          | 1,299              |       |  |
| "Be You" Sweatpants in SAND, Size 1 | 1        | 1,299              | 1299  |  |
| "Be You" Sweatpants in SAND, Size 2 |          | 1,299              |       |  |
| "Be You" Sweatpants in SAND, Size 3 |          | 1,299              |       |  |
| "Be You" Sweatpants in MOSS, Size 1 |          | 1,299              |       |  |
| "Be You" Sweatpants in MOSS, Size 2 |          | 1,299              |       |  |
| "Be You" Sweatpants in MOSS, Size 3 |          | 1,299              |       |  |
| "Be You" Sweatpants in MUD, Size 1  |          | 1,299              |       |  |
| "Be You" Sweatpants in MUD, Size 2  |          | 1,299              |       |  |
| "Be You" Sweatpants in MUD, Size 3  |          | 1,299              |       |  |

**Table 19. Total Sales, COGS, and Profit for March 2021**

| March              |                      |
|--------------------|----------------------|
| SALES              | Php 6,693            |
| COST OF GOODS SOLD | Php 4,896.925        |
| <b>PROFIT</b>      | <b>Php 1,796.075</b> |

Due to the unavailability of other items that are already sold out by the beginning of March, it is

expected by the business itself that the possibility of experiencing another drop in sales would highly be possible. The actual sales for March amounted to Php 6,693 with a total profit of Php 1,796.075. With the aforementioned factor for the sudden drop in sales, BEU has decided to manufacture and restock some of the best-selling items from its loungewear products. A total number of 36 items is expected to be offered within the market by the start of April 2021.

**Table 20. Income Statement for months ended November 2020 to March 2021**

| BEU  |           |
|--|-----------|
| Income Statement                                 |           |
| For the months ended November 2020 to March 2021 |           |
| Sales  | 72,530.00 |
| Cost of Sales                                    | 53,578.75 |
| Gross Income                                     | 18,951.25 |
| Net Income                                       | 18,951.25 |

For the overall sales acquired by BEU for the months ended **November 2020 to March 2021**, a total sale of **Php 72, 530** was successfully attained by the business itself resulting in an amount of **Php 18, 951.25** for the overall profit.

## III. PRODUCT DIVERSIFICATION

The business's new collection will be called "BEU Essentials" which consists of new loungewear designs: a hoodie in neutral colorways White and Black. The inspiration for this collection is to provide a more versatile loungewear collection through its comfortability and style. The design of the product incorporates BEU's online advocacy called the "Be You Movement" where people may empower themselves or other people through clothing.



**Fig. 11. BEU Essentials Actual Product (The "BYM" Hoodie)**

In BEU's second collection, the business will also incorporate a surgical facemask which is FDA-approved with the text "stay safe & be you" and "please dispose of me properly" to symbolize the importance of wearing a mask and BEU's branding, also making sure that people will dispose the mask





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properly in order to reduce the risk of negative environmental impacts.



**Fig. 12.** *BEU Essentials Actual Product (Stay Safe & Be You FDA Approved Mask)*

Supporting small and local businesses is one of the few ways on how to be sustainable because these brands use fewer resources in manufacturing products and you will also help a small business owner's dream. BEU collaborated with Astrid By J which is an online jewelry shop on Instagram specializing in handmade beaded accessories owned by a college student. BEU reached out to the mentioned small business to create a mask chain which comes very handy when you want to prevent your mask from touching other surfaces when you would like to remove it. There are two colorways for the product: a full rainbow chain with the text "Be You" and a mostly white chain with a few rainbow beads on the side. Both designs pay homage to the LGBTQIA++ Flag.



**Fig. 13 (a-b).** *BEU Essentials Actual Product ("BEUxAstridByJ" Handmade Mask Chain)*

### General Partnership Agreement

**BEU (@beu.thelabel)**, owned by Angel Secillano, residing at 4026, Block 3 Lot 1 & 2, Buena Perlas 2 Subdivision, City of Santa Rosa, Laguna and **astrid by j (@astrid.byj)**, owned by Janna Marithé Tañedo, residing at Viera Residences Scout Tuason, Quezon City hereinafter referred to as the "Partners" agree as follows:

The Partners voluntarily associate themselves together as general partners as astrid by j will supply BEU with their products and services and in exchange BEU and its owner, will provide monetary and marketing support.

The name of the partnership shall be "BEU x astrid by j" which will be used for publication materials and promotional purposes. This partnership will be held through online commerce and social media platforms utilized by both partners.

#### BEU and astrid by j agrees to fulfill the following terms and conditions:


1. BEU to pay the amount of Php 3,500.00 to astrid by j as payment for the 100 pieces of products the partner will provide.
2. BEU will be posting 5 Instagram Posts and 5 Instagram stories featuring astrid by j
3. Angel Secillano, owner of BEU and online content creator, will be featuring astrid by j through the following marketing and promotional supplements:
  - a. 2 Instagram Photos posted on Instagram Feed open for cross posting
  - b. 5 Instagram Stories mentioning @astrid.byj
  - c. 2 Youtube Video mentions through the channel named Angel Secillano
4. BEU and Angel Secillano will be hosting a giveaway featuring astrid by j
  - a. BEU shall include in the mechanics the mandatory following and sharing of @astrid.byj
  - b. Astrid by j shall share the publication materials of the giveaway
5. Astrid by j shall share all publication materials of the collaboration in their Instagram Story
6. Astrid by j shall post 2 Instagram Feed posts and 5 Instagram Stories featuring @beu.thelabel

This instrument contains the sole agreement of the parties relating to their Partnership and correctly sets forth the rights, duties and obligations of each to the other in connection with is as of its date. Both parties agree that unfulfillment of the terms and conditions stated above shall be in exchange for a Php 5,000 fee.

Signed By:

  
Angel Secillano  
Owner of BEU

Date Signed: March 20, 2021

  
Janna Marithé Tañedo  
Owner of astrid by j

Date Signed: March 19, 2021

**Fig. 14 .** *General Partnership Agreement of BEU and Astrid By J*

## IV. FUTURE PLANS

### IV.1 Ethicality And Sustainability

Traditionally, Filipinos have followed a 'tiangge' culture (a Filipino term for a flea market or bazaar) but since the items sold at these retail spaces are not frequently updated compared with fast fashion retail outlets, Filipinos happily embrace this invasion. *Pinoys* would also rather buy upscale and imported brands rather than locally-produced clothing and accessories found at *tiangges* simply because imported fashion is seen as 'cooler' and is believed to be of better quality compared to local finds. The number of garments shopped by an average consumer from these global brands grew by 60% each year from 2000 to 2014 alone (Perez, 2019).

With this, BEU would like to expand its horizons as an ethical brand. BEU will continue to



develop its brand, grow within the community they are in, and inform more Filipinos about the importance of supporting local and small businesses, as well as the positive impacts of doing so.

#### *IV.2 Products*

Fashion is undetermined, meaning there will always be new ways on how a brand like BEU can improve its designs and create more innovative products. One of the business's proposed products is a tote bag made out of PVC and recycled bubble wraps. BEU noticed that many businesses nowadays use bubble wraps to transport the corresponding products offered from one place to another in order to guarantee protection. However, bubble wraps can give off irritating vapors that may cause breathing problems if inhaled and not properly disposed of.

An upcoming product will be BEU's collaboration with a local business called Separi Wear for a Zero Waste Collection which will utilize BEU's fabric scraps and turning them into new clothing pieces such as Terry Block Knit Tops manufactured by Separi Wear. This will help the brand work with more businesses and also reduce the brand's wastes.

#### *IV.3 Public Relations and Advocacy*

For BEU's second release, the business will be introducing the "Be You Movement" which refers to the advocacy of promoting gender inclusivity and equality here in the Philippines. Clothing and fashion have always been an instrument for each individual to express themselves and through BEU it will be possible for individuals to show who they are with the clothes they wear without the judgment of society, empowering them to live a life with confidence.

Included in BEU's advocacy are several campaigns which are allied to its movement. Through the presence of several influencers online who are members of the LGBTQIA++ Community, BEU will be conducting a series of interviews that talks about how these people are empowering others online by showing their own true colors. The business will also allot several pieces from its collection which will be sent as Public Relation (PR) Packages for creators online whom the business thinks would greatly contribute to empowering and inspiring individuals through its established platform. With the presence of these campaigns, BEU will extend its marketing strategies and make a difference within its community.

#### **V. ACKNOWLEDGEMENT**

The research proponents would like to acknowledge their corresponding parents namely Mr. and Mrs. Alonte, Mr. and Mrs. Bandola, Mr. and Mrs. Dela Vega, Mr. and Mrs. Lirio, Mr. and Mrs. Secillano, and Mr. and Mrs. Ventanilla, with their full support and trust in providing a starting capital for their business venture. Nevertheless, the parents did not only provide financial support but also offered certain strategies and recommendations with regards to how the business would be successfully managed and operated. With that said, the success that BEU had achieved would not be possible without their family serving as one of the business venture's backbones.

#### **VI. REFERENCES/APPENDICES**

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