

2026 Carinderia Menu Ideas & Costing Guide

143 dishes across 12 categories | 7-day weekly menu rotation | Ingredient cost, suggested SRP, margin %, prep time

Free downloadable companion to the article at pinoynegosyo.net/carinderia-menu-ideas-1545.html

Total dishes	143
Categories	12
Weekly rotation	7-day plan
Target food cost	30-35% of revenue
Target profit margin	25-30%
Updated	June 2026

Sources: DTI BNPC SRP bulletin (Feb 2025), Q1 2026 wet market price boards in Quezon City, Cebu, and Davao, PH carinderia operator interviews via r/Philippines and Facebook groups, and the *Comprehensive Food Business Costing* reference (Scribd, Feb 2026). All suggested SRPs are baseline planning figures — adjust to your location's price ceiling.

7-Day Weekly Menu Rotation

A sample rotation balanced for cost (heavier meat on payday-adjacent days), prep complexity, and customer fatigue.

Day	Theme	Suggested 7 ulam line-up
Monday	Restock day — keep menu lean since suppliers haven't delivered fresh stock yet	Adobong Baboy (classic pork adobo), Adobong Manok, Galunggong, Fried, Tinolang Manok, Ginisang Munggo, Ginisang Pechay, Pancit Bihon Guisado
Tuesday	Mid-week comfort — heartier dishes as customers settle into the work week	Pork Menudo, Chicken Afritada, Tilapia, Fried, Sinigang na Baboy (sampalok), Pinakbet, Adobong Kangkong, Pancit Canton
Wednesday	Variety day — introduce a regional specialty to keep regulars curious	Pork Giniling (Picadillo), Chicken Curry, Beef Pares (Filipino braised), Mami (chicken noodle), Chopsuey, Tortang Talong, Sotanghon Guisado
Thursday	Soup-day specials — pre-payday savings mode for regulars	Dinuguan (pork blood stew), Chicken Inasal (Bacolod), Bangus (milkfish) Sinigang, Sopas (chicken macaroni), Laing (taro leaves in coconut milk), Adobong Sitaw, Pancit Habhab (Lucban)
Friday	Payday Friday — bring out the festive ulam; customers spend more	Pork Sisig (Pampanga style), Fried Chicken (Filipino-style), Beef Caldereta, Bulalo (beef bone marrow), Pinakbet, Lumpiang Togue, Pancit Palabok
Saturday	Weekend BBQ + paluto — families and weekend workers	Pork BBQ (skewered), Chicken BBQ, Lechon Kawali (crispy pork belly), Sinigang na Baboy (sampalok), Ensaladang Talong (eggplant salad), Atchara (papaya pickle, side), Spaghetti (Filipino-style sweet)
Sunday	Family day — slow-cooked specials, lighter on quantity but higher ticket	Pata Tim (braised pork hock), Chicken Caldereta, Beef Kare-Kare (oxtail/tripe), Tinolang Manok, Ginisang Upo with Hipon, Ginataang Kalabasa with Shrimp, Pancit Malabon

Aim for 6-8 ulam options per day — fewer than 5 looks bare, more than 9 risks wastage. Always include at least one veggie dish and one soup.

Top 20 Most-Profitable Dishes

Highest gross-margin dishes in the database. Most are small-cost / high-perceived-value items — keep them always available.

#	Dish	Category	Cost/servin g	SRP	Margin
1	Brewed Coffee (per cup)	Beverages	₱2.50	₱20.00	88%
2	Lumpiang Shanghai (per piece, 6pcs/order)	Fried & Grilled Favorites	₱10.00	₱50.00	80%
3	Mango Juice (powder mix, per glass)	Beverages	₱5.00	₱20.00	75%
4	Plain rice (per cup)	Rice Meals & Silog	₱4.00	₱15.00	73%
5	Siomai (3pcs)	Merienda (3 PM-5 PM)	₱8.00	₱30.00	73%
6	Coffee 3-in-1 (sachet)	Beverages	₱4.00	₱15.00	73%
7	Adobong Kangkong	Vegetable Mains	₱5.60	₱20.00	72%
8	Iced Tea (homemade, per pitcher 8 glasses)	Beverages	₱5.62	₱20.00	72%
9	Garlic rice / sinangag (per cup)	Rice Meals & Silog	₱6.00	₱20.00	70%
10	Sago't Gulaman	Merienda (3 PM-5 PM)	₱6.00	₱20.00	70%
11	Sago't Gulaman (per glass)	Beverages	₱6.00	₱20.00	70%
12	Pandesal + Coffee combo	Breakfast Specials (5:30 AM-9 AM)	₱8.00	₱25.00	68%
13	Hot Chocolate / Milo (per glass)	Beverages	₱8.00	₱25.00	68%
14	Ginisang Pechay	Vegetable Mains	₱6.67	₱20.00	67%
15	Ginisang Sayote	Vegetable Mains	₱7.50	₱20.00	62%
16	Adobong Sitaw	Vegetable Mains	₱7.50	₱20.00	62%
17	Ginisang Munggo	Vegetable Mains	₱9.60	₱25.00	62%
18	Lugaw (plain rice porridge)	Soups & Stews	₱6.00	₱15.00	60%
19	Leche Flan (per serving)	Merienda (3 PM-5 PM)	₱14.00	₱35.00	60%
20	Camote-cue (skewered fried sweet potato)	Merienda (3 PM-5 PM)	₱4.00	₱10.00	60%

Complete Menu Database

143 dishes across 12 categories. Cost figures reflect Q1 2026 wet market + supermarket benchmarks. SRPs target 30-35% food cost ratio.

Pork Mains (15 dishes)

Dish	Yield	Batch ₱	Cost/serv	SRP	Margin	Prep	Flags
Adobong Baboy (classic pork adobo)	20	₱350	₱17.50	₱35.00	50%	75m	FAST, BUDGET
Pork Menudo	20	₱420	₱21.00	₱40.00	48%	60m	FAST
Pork Caldereta	18	₱520	₱28.89	₱50.00	42%	90m	PAYDAY
Pork Sinigang sa Sampalok	22	₱480	₱21.82	₱45.00	52%	60m	FAST, RAINY
Pork Giniling (Picadillo)	25	₱380	₱15.20	₱30.00	49%	45m	FAST, BUDGET
Lechon Kawali (crispy pork belly)	16	₱580	₱36.25	₱65.00	44%	60m	PAYDAY
Pork Humba	20	₱460	₱23.00	₱45.00	49%	90m	
Pork Sisig (Pampanga style)	18	₱540	₱30.00	₱60.00	50%	75m	FAST, PAYDAY
Bicol Express (pork in coconut chili)	18	₱500	₱27.78	₱50.00	44%	60m	
Tokwa't Baboy	24	₱320	₱13.33	₱30.00	56%	45m	BUDGET
Pork Nilaga	20	₱460	₱23.00	₱45.00	49%	90m	RAINY
Dinuguan (pork blood stew)	22	₱380	₱17.27	₱35.00	51%	60m	BUDGET
Pata Tim (braised pork hock)	14	₱620	₱44.29	₱70.00	37%	150 m	PAYDAY
Pork Embutido (steamed loaf)	20	₱420	₱21.00	₱40.00	48%	75m	
Pork BBQ (skewered)	30	₱480	₱16.00	₱25.00	36%	60m	FAST, PAYDAY

Chicken Mains (12 dishes)

Dish	Yield	Batch ₱	Cost/serv	SRP	Margin	Prep	Flags
Adobong Manok	20	₱320	₱16.00	₱35.00	54%	60m	FAST, BUDGET
Chicken Tinola	22	₱380	₱17.27	₱40.00	57%	60m	FAST, RAINY
Fried Chicken (Filipino-style)	24	₱480	₱20.00	₱45.00	56%	45m	FAST, PAYDAY
Chicken Afritada	20	₱420	₱21.00	₱40.00	48%	75m	FAST
Chicken Curry	20	₱440	₱22.00	₱45.00	51%	60m	
Chicken Inasal (Bacolod)	22	₱480	₱21.82	₱50.00	56%	75m	FAST, PAYDAY
Chicken Pochero	18	₱460	₱25.56	₱50.00	49%	90m	
Chicken BBQ	30	₱460	₱15.33	₱25.00	39%	60m	FAST
Chicken Caldereta	18	₱500	₱27.78	₱50.00	44%	90m	PAYDAY
Pininyahang Manok (chicken pineapple)	20	₱440	₱22.00	₱45.00	51%	60m	
Arroz Caldo	25	₱320	₱12.80	₱30.00	57%	75m	BUDGET, RAINY
Chicken Galantina (special)	14	₱580	₱41.43	₱70.00	41%	120 m	PAYDAY

Beef Mains (8 dishes)

Dish	Yield	Batch ₱	Cost/serv	SRP	Margin	Prep	Flags
Bistek Tagalog	18	₱580	₱32.22	₱60.00	46%	45m	FAST
Beef Caldereta	16	₱720	₱45.00	₱75.00	40%	120 m	PAYDAY
Beef Nilaga	18	₱680	₱37.78	₱65.00	42%	120 m	RAINY
Beef Mechado	18	₱700	₱38.89	₱70.00	44%	90m	
Beef Kare-Kare (oxtail/tripe)	16	₱820	₱51.25	₱90.00	43%	180 m	PAYDAY
Beef Pares (Filipino braised)	20	₱620	₱31.00	₱55.00	44%	120 m	FAST, RAINY

Dish	Yield	Batch P	Cost/serv	SRP	Margin	Prep	Flags
Beef Steak Tagalog	16	P740	P46.25	P80.00	42%	60m	PAYDAY
Tapsilog Toppings (beef tapa)	24	P560	P23.33	P40.00	42%	45m	FAST

Seafood Mains (11 dishes)

Dish	Yield	Batch P	Cost/serv	SRP	Margin	Prep	Flags
Bangus (milkfish) Sinigang	18	P460	P25.56	P50.00	49%	60m	RAINY, HOLY-WEEK
Tilapia, Fried	24	P420	P17.50	P40.00	56%	30m	FAST, BUDGET, HOLY-WEEK
Galunggong, Fried	30	P380	P12.67	P25.00	49%	30m	FAST, BUDGET, HOLY-WEEK
Daing na Bangus	20	P460	P23.00	P45.00	49%	45m	HOLY-WEEK
Fish Escabeche (sweet-sour)	16	P500	P31.25	P55.00	43%	60m	PAYDAY, HOLY-WEEK
Pinangat na Isda	18	P420	P23.33	P45.00	48%	60m	HOLY-WEEK
Tinapa, Fried	24	P320	P13.33	P25.00	47%	20m	BUDGET, HOLY-WEEK
Sardinas (homemade Spanish-style)	30	P420	P14.00	P30.00	53%	90m	BUDGET, HOLY-WEEK
Pusit, Adobo / Calamares	18	P520	P28.89	P55.00	47%	45m	HOLY-WEEK
Shrimp, Halabos	18	P580	P32.22	P65.00	50%	30m	PAYDAY, HOLY-WEEK
Crispy Dilis (fried anchovies)	24	P220	P9.17	P20.00	54%	20m	BUDGET, HOLY-WEEK

Vegetable Mains (14 dishes)

Dish	Yield	Batch P	Cost/serv	SRP	Margin	Prep	Flags
Ginisang Munggo	25	P240	P9.60	P25.00	62%	90m	BUDGET, RAINY, VEGGIE, HOLY-WEEK
Pinakbet	22	P320	P14.55	P30.00	52%	45m	FAST, BUDGET, VEGGIE
Chopsuey	20	P360	P18.00	P35.00	49%	30m	FAST, VEGGIE
Ginisang Sayote	24	P180	P7.50	P20.00	62%	25m	BUDGET, VEGGIE, HOLY-WEEK
Ginisang Upo with Hipon	22	P240	P10.91	P25.00	56%	30m	VEGGIE, HOLY-WEEK
Ginisang Pechay	24	P160	P6.67	P20.00	67%	20m	BUDGET, VEGGIE, HOLY-WEEK
Adobong Kangkong	25	P140	P5.60	P20.00	72%	20m	BUDGET, VEGGIE, HOLY-WEEK
Laing (taro leaves in coconut milk)	20	P320	P16.00	P35.00	54%	75m	VEGGIE, HOLY-WEEK
Ginataang Kalabasa with Shrimp	22	P320	P14.55	P30.00	52%	45m	VEGGIE, HOLY-WEEK
Tortang Talong	20	P280	P14.00	P30.00	53%	30m	FAST, BUDGET, VEGGIE
Lumpiang Togue	30	P240	P8.00	P15.00	47%	45m	BUDGET, VEGGIE
Atchara (papaya pickle, side)	40	P180	P4.50	P10.00	55%	60m	BUDGET, VEGGIE
Ensaladang Talong (eggplant salad)	24	P200	P8.33	P20.00	58%	20m	BUDGET, VEGGIE, HOLY-WEEK
Adobong Sitaw	24	P180	P7.50	P20.00	62%	25m	BUDGET, VEGGIE

Soups & Stews (11 dishes)

Dish	Yield	Batch P	Cost/serv	SRP	Margin	Prep	Flags
Sinigang na Baboy (sampalok)	22	P480	P21.82	P45.00	52%	60m	FAST, RAINY
Tinolang Manok	22	P380	P17.27	P40.00	57%	60m	FAST, RAINY
Nilagang Baka	18	P680	P37.78	P65.00	42%	120m	RAINY, PAYDAY
Sinigang na Bangus (Holy Week)	18	P460	P25.56	P50.00	49%	60m	RAINY, HOLY-WEEK

Dish	Yield	Batch P	Cost/serv	SRP	Margin	Prep	Flags
Bulalo (beef bone marrow)	16	P780	P48.75	P90.00	46%	180m	RAINY, PAYDAY
Batchoy (Ilonggo)	20	P420	P21.00	P45.00	53%	90m	RAINY
Lomi	20	P380	P19.00	P40.00	52%	60m	RAINY
Mami (chicken noodle)	24	P380	P15.83	P35.00	55%	60m	RAINY, BUDGET
Goto (rice porridge with tripe)	22	P380	P17.27	P35.00	51%	90m	RAINY, BUDGET
Sopas (chicken macaroni)	24	P320	P13.33	P30.00	56%	45m	RAINY, BUDGET
Lugaw (plain rice porridge)	30	P180	P6.00	P15.00	60%	60m	BUDGET, RAINY

Noodles & Pancit (8 dishes)

Dish	Yield	Batch P	Cost/serv	SRP	Margin	Prep	Flags
Pancit Bihon Guisado	30	P380	P12.67	P25.00	49%	45m	FAST, BUDGET
Pancit Canton	25	P420	P16.80	P30.00	44%	45m	FAST, BUDGET
Pancit Palabok	20	P480	P24.00	P45.00	47%	75m	FAST, PAYDAY
Sotanghon Guisado	25	P380	P15.20	P30.00	49%	45m	BUDGET
Pancit Malabon	18	P540	P30.00	P55.00	45%	90m	PAYDAY
Spaghetti (Filipino-style sweet)	25	P480	P19.20	P35.00	45%	60m	FAST, PAYDAY
Pancit Habhab (Lucban)	25	P380	P15.20	P30.00	49%	45m	FAST
Carbonara (Pinoy creamy)	22	P520	P23.64	P45.00	47%	45m	PAYDAY

Rice Meals & Silog (11 dishes)

Dish	Yield	Batch P	Cost/serv	SRP	Margin	Prep	Flags
Tapsilog (beef tapa)	1	P38	P38.00	P75.00	49%	15m	FAST, PAYDAY
Tocilog (sweet pork)	1	P32	P32.00	P65.00	51%	15m	FAST
Longsilog (longanisa)	1	P30	P30.00	P60.00	50%	15m	FAST
Cornsilog (corned beef)	1	P28	P28.00	P55.00	49%	10m	FAST, BUDGET
Hotsilog (hotdog)	1	P22	P22.00	P50.00	56%	10m	FAST, BUDGET
Bangsilog (fried bangus)	1	P35	P35.00	P70.00	50%	15m	FAST
Spamsilog	1	P38	P38.00	P75.00	49%	10m	PAYDAY
Chixilog (fried chicken)	1	P38	P38.00	P75.00	49%	20m	FAST
Adobong rice (with adobo flakes)	1	P25	P25.00	P50.00	50%	10m	BUDGET
Plain rice (per cup)	1	P4	P4.00	P15.00	73%	0m	FAST, BUDGET
Garlic rice / sinangag (per cup)	1	P6	P6.00	P20.00	70%	5m	FAST

Fried & Grilled Favorites (13 dishes)

Dish	Yield	Batch P	Cost/serv	SRP	Margin	Prep	Flags
Pork BBQ Stick	1	P16	P16.00	P25.00	36%	15m	FAST, PAYDAY
Chicken BBQ	1	P18	P18.00	P30.00	40%	20m	FAST
Chicken Skin (grilled)	1	P10	P10.00	P20.00	50%	10m	FAST, BUDGET
Isaw (chicken intestines)	1	P6	P6.00	P15.00	60%	10m	FAST, BUDGET
Adidas (chicken feet)	1	P8	P8.00	P15.00	47%	15m	BUDGET
Betamax (grilled blood)	1	P5	P5.00	P10.00	50%	10m	BUDGET
Lechon Manok (whole, by portion)	1	P35	P35.00	P65.00	46%	60m	FAST, PAYDAY
Crispy Pata (per portion)	1	P95	P95.00	P150.00	37%	90m	PAYDAY
Daing na Bangus (single)	1	P32	P32.00	P60.00	47%	15m	
Fried Pork Chop	1	P35	P35.00	P65.00	46%	15m	FAST
Fried Chicken Leg (single)	1	P28	P28.00	P50.00	44%	15m	FAST
Tortang Giniling (single)	1	P18	P18.00	P35.00	49%	15m	BUDGET
Lumpiang Shanghai (per piece, 6pcs/order)	6	P60	P10.00	P50.00	80%	30m	FAST

Breakfast Specials (5:30 AM-9 AM) (10 dishes)

Dish	Yield	Batch P	Cost/serv	SRP	Margin	Prep	Flags
Pandesal + Coffee combo	1	P8	P8.00	P25.00	68%	2m	FAST, BUDGET
Pandesal + Egg + Coffee	1	P14	P14.00	P35.00	60%	5m	FAST, BUDGET
Champorado (chocolate rice)	25	P280	P11.20	P25.00	55%	45m	FAST, BUDGET
Arroz Caldo (breakfast)	25	P320	P12.80	P30.00	57%	75m	FAST, BUDGET
Goto special	22	P380	P17.27	P40.00	57%	90m	FAST
Lugaw + Tokwa't Baboy combo	1	P22	P22.00	P45.00	51%	5m	FAST, BUDGET
Pancit Canton (instant, per pack)	1	P12	P12.00	P25.00	52%	5m	FAST, BUDGET
Sopas (breakfast)	24	P320	P13.33	P30.00	56%	45m	FAST, BUDGET
Sinangag + Itlog + Tuyo combo	1	P22	P22.00	P45.00	51%	10m	FAST, BUDGET
Pan de Sal (per piece)	1	P3	P3.00	P5.00	40%	0m	FAST, BUDGET

Merienda (3 PM-5 PM) (17 dishes)

Dish	Yield	Batch P	Cost/serv	SRP	Margin	Prep	Flags
Turon (banana spring roll)	30	P180	P6.00	P12.00	50%	30m	FAST, BUDGET
Maruya (banana fritters)	30	P150	P5.00	P10.00	50%	30m	FAST, BUDGET
Camote-cue (skewered fried sweet potato)	30	P120	P4.00	P10.00	60%	30m	FAST, BUDGET
Banana-cue (skewered fried banana)	30	P130	P4.33	P10.00	57%	30m	FAST, BUDGET
Bibingka	20	P320	P16.00	P35.00	54%	60m	PAYDAY
Puto (steamed rice cake)	30	P220	P7.33	P12.00	39%	60m	FAST, BUDGET
Kutsinta	30	P200	P6.67	P10.00	33%	60m	FAST, BUDGET
Suman sa Lihya	25	P240	P9.60	P15.00	36%	90m	BUDGET
Bibingka Malagkit	20	P280	P14.00	P30.00	53%	75m	
Halo-halo (standard)	1	P28	P28.00	P65.00	57%	10m	FAST, PAYDAY
Mais con Yelo / Saba con Yelo	1	P14	P14.00	P30.00	53%	5m	FAST, BUDGET
Sago't Gulaman	1	P6	P6.00	P20.00	70%	3m	FAST, BUDGET
Buko Salad (per cup)	1	P18	P18.00	P45.00	60%	10m	PAYDAY
Leche Flan (per serving)	1	P14	P14.00	P35.00	60%	5m	
Empanada (per piece)	1	P12	P12.00	P25.00	52%	30m	FAST
Siopao (asado/bola-bola)	1	P16	P16.00	P35.00	54%	60m	FAST
Siomai (3pcs)	3	P24	P8.00	P30.00	73%	30m	FAST

Beverages (13 dishes)

Dish	Yield	Batch P	Cost/serv	SRP	Margin	Prep	Flags
Coffee 3-in-1 (sachet)	1	P4	P4.00	P15.00	73%	2m	FAST, BUDGET
Brewed Coffee (per cup)	30	P75	P2.50	P20.00	88%	5m	FAST, BUDGET
Bottled Water 500ml	1	P11	P11.00	P20.00	45%	0m	FAST
Wilkins Pure 1L	1	P22	P22.00	P35.00	37%	0m	FAST
Coca-Cola Mismo 295ml	1	P17	P17.00	P30.00	43%	0m	FAST
Coke 1L (per glass, 4 glasses)	4	P55	P13.75	P25.00	45%	0m	FAST, BUDGET
Royal/Sprite Mismo 295ml	1	P16	P16.00	P30.00	47%	0m	FAST
Iced Tea (homemade, per pitcher 8 glasses)	8	P45	P5.62	P20.00	72%	5m	FAST, BUDGET
Mango Juice (powder mix, per glass)	1	P5	P5.00	P20.00	75%	2m	FAST, BUDGET
Calamansi Juice (fresh, per glass)	1	P8	P8.00	P20.00	60%	5m	BUDGET
Buko Juice (per glass)	1	P15	P15.00	P30.00	50%	5m	PAYDAY
Sago't Gulaman (per glass)	1	P6	P6.00	P20.00	70%	3m	FAST, BUDGET
Hot Chocolate / Milo (per glass)	1	P8	P8.00	P25.00	68%	3m	FAST

Food Costing Framework

Successful carinderia owners don't price by feel — they price by formula. The standard PH carinderia cost structure for every ₱100 of revenue:

Cost component	% of revenue	What it covers
Food cost (COGS)	30-35%	Raw ingredients, condiments, oil, salt, MSG, rice
Labor	20-25%	Cook, dishwasher, owner draw (if working)
Overhead	18-22%	Rent, LPG, electricity, water, permits, internet
Wastage	5-8%	Unsold ulam, spoilage, overcooked rice, broken plates
Target profit	25-30%	Net margin to owner before reinvestment

SRP Formula

SRP = (Ingredient cost per serving ÷ 0.30), rounded to nearest ₱5

Example: pork adobo serving costs ₱17.50 → $₱17.50 \div 0.30 = ₱58.33$ → SRP ₱60.

Pricing Tiers

Tier	Typical ulam price	Customer	Location
Budget	₱25-40 per ulam, ₱4-5 rice	Tricycle drivers, students, laborers	Barangay, market, terminal
Mid-tier	₱45-70 per ulam, ₱5-8 rice	Office workers, BPO agents	Office area, school zone
Premium	₱75-150 per ulam, ₱10-15 rice	Lunch crowd from corporate areas	BGC, Makati, Ayala-adjacent

Wastage Control Habits

1. **Cook to expected sales, not capacity** — produce 85-90% of 30-day average.
2. **Repurpose unsold ulam** — yesterday's adobo → adobo flakes rice topping; leftover lechon kawali → sisig. Price 10-15% lower.
3. **Track wastage daily** using the Excel workbook's Wastage Log sheet. Drop dishes that waste >15% three weeks running.

Bundle Pricing

Loose-item pricing trains customers to under-spend. Bundles increase average check by 25-40%.

Bundle	Price	What's included
Solo Combo	₱85	1 ulam + rice + soup of the day. (Cost ~₱28, margin 67%.)
Lunch Set	₱110	1 ulam + rice + drink + small dessert (banana or palitaw).
Pamilya Combo	₱350	2 ulam (1 fish/chicken + 1 veggie) + 3 rice + soup + 4 drinks. Sized for 3-4 people.

Psychological Pricing Tactics

- **Avoid ₱99 / ₱49 / ₱29.** Filipino carinderia customers expect round pesos. ₱50, ₱60, ₱75, ₱100 read as fair.
- **Use 'Add ₱5' upsells** for extra sauce, rice, or egg — near-100% margin on the add-on.
- **Anchor with one premium dish.** A ₱150 crispy pata makes ₱60 adobo feel cheap.
- **Round up, don't round down.** ₱57 cost → ₱60 SRP, not ₱55. The ₱3 absorbs wastage.