

Customer Croma  
Product(s) P1  
Date

| Parameters | Discount | COGS  | Average NIP | GM target      |
|------------|----------|-------|-------------|----------------|
|            | 10.0%    | 30.0% | \$ 9        | \$ 1,75,000.00 |

|                         | Best Case   | Realistic   | Worst case  |
|-------------------------|-------------|-------------|-------------|
| Sales unit              | 1,00,000    | 50,000      | 25,000      |
| Net Invoice sales       | \$ 9,00,000 | \$ 4,50,000 | \$ 2,25,000 |
| Discount                | \$ 90,000   | \$ 45,000   | \$ 22,500   |
| Net sales post discount | \$ 8,10,000 | \$ 4,05,000 | \$ 2,02,500 |
| COGS                    | \$ 2,43,000 | \$ 1,21,500 | \$ 60,750   |
| Gross Margin            | \$ 5,67,000 | \$ 2,83,500 | \$ 1,41,750 |
| GM - target             | \$ 3,92,000 | \$ 1,08,500 | \$ -33,250  |
| GM - target %           | 224%        | 62%         | -19%        |