

ASSUMPTIONS									
Store 1									
Purchased Quantity									
High Top Sneakers	200	20%	increase in feb on sneakers	same for march and april	5%	Decrease in both	5%	Decrease in both sneakers in june	
Low Top Sneakers	150								
Party Wear Shoes	100	same for feb & mar	20%	increase in april	15%	increase in may	10%	increase in june	
Purchases Price									
High Top Sneakers	1500	10%	increase in feb in all the items						
Low Top Sneakers	900		no changes in price for rest months						
Party Wear Shoes	300								
Selling Price									
High Top Sneakers	2000	15%	increase in Feb in all the items	no change in march and april					
Low Top Sneakers	1200	10%	Discount in may on sneaker	selling price same for june month					
Party Wear Shoes	600	5%	Discount in may on shoes	selling price same for june month					
Expenses									
Rent	40000	all month							
salary	30000	20%	increase in june						
Store manager	20000	20%	increase in june						
Electricity	2000	2%	increase in feb & mar						
		5%	increase in april till june						
Other Expenses	1%	total revenue of S1							
Advertisement	4%	from april, total revenue of s1							
Depreciation	3000	all month							
Store 2									
Purchased Quantity									
High Top Sneakers	100	15%	increase in feb on sneakers	same for march and april	10%	Decrease in both	5%	Decrease in both sneakers in june	
Low Top Sneakers	150								
Bellies	250	5%	25%	increase in april	15%	increase in may	10%	increase in june	
		increase in feb							

		no changes in march							
Purchases Price									
High Top Sneakers	1000	10%	increase in feb in all the items						
Low Top Sneakers	800		no changes in price for rest months						
Bellies	1300								
Selling Price									
High Top Sneakers	1500	15%	increase in Feb in all the items	no change in march					
Low Top Sneakers	1000	10%	Discount in april on sneaker	selling price same for may & june month					
Bellies	2000	5%	Discount in april on bellies	selling price same for may & june month					
Expenses									
Rent	50000	all month							
salary	30000	20%	increase in june						
Store manager	20000	20%	increase in june						
Electricity	2500	2%	increase in feb & mar						
		5%	increase in april till june						
Other Expenses	1%	total revenue of S1							
Advertisement	4%	from april, total revenue of s1							
Depreciation	3000	all month							
Tax	26.8%								

Sales & Costs-Store 1						
	January	February	March	April	May	June
Purchase Quantity						
High Top Sneakers	200	240	240	240	228	217
Low Top Sneakers	150	180	180	180	171	162
Party Wear Shoes	100	100	100	120	138	152
Selling Price						
High Top Sneakers	2000	2300	2300	2300	2070	2070
Low Top Sneakers	1200	1380	1380	1380	1242	1242
Party Wear Shoes	600	690	690	690	656	656
Purchase Price						
High Top Sneakers	1500	1650	1500	1500	1500	1500
Low Top Sneakers	900	990	900	900	900	900
Party Wear Shoes	300	330	300	300	300	300
Revenue						
High Top Sneakers	400000	552000	552000	552000	471960	448362
Low Top Sneakers	180000	248400	248400	248400	212382	201762.9
Party Wear Shoes	60000	69000	69000	82800	90459	99504.9
Total Revenue	640000	869400	869400	883200	774801	749630

COGS-Store 1						
	January	February	March	April	May	June
Cost of Goods Sold						
High Top Sneakers	300000	396000	360000	360000	342000	324900
Low Top Sneakers	135000	178200	162000	162000	153900	146205
Party Wear Shoes	30000	33000	30000	36000	41400	45540
Total COGS	465000	607200	552000	558000	537300	516645
Gross Profit	175000	262200	317400	325200	237501	232985
Expenses						
Rent	40000	40000	40000	40000	40000	40000
Salary Person-Sales Associates	30000	30000	30000	30000	30000	36000
Salary Person-Sales Manager	20000	20000	20000	20000	20000	24000
Electricity	2000	2040	2081	2185	2294	2409
Other Expenses	6400	8694	8694	8832	7748	7496
Advertisement	0	0	0	35328	30992	29985
Total Expenses	98400	100734	100775	136345	131034	139890
Depreciation	3000	3000	3000	3000	3000	3000

Sales & Costs-Store 2						
	January	February	March	April	May	June
Purchase Quantity						
High Top Sneakers	100	115	115	115	104	98
Low Top Sneakers	150	173	173	173	155	147
Bellies	250	263	263	328	377	415
Selling Price						
High Top Sneakers	1500	1725	1725	1553	1553	1553
Low Top Sneakers	1000	1150	1150	1035	1035	1035
Bellies	2000	2300	2300	2185	2185	2185
Purchase Price						
High Top Sneakers	1000	1100	1000	1000	1000	1000
Low Top Sneakers	800	880	800	800	800	800
Bellies	1300	1430	1300	1300	1300	1300
Revenue						
High Top Sneakers	150000	198375	198375	178538	160684	152650
Low Top Sneakers	150000	198375	198375	178538	160684	152650
Bellies	500000	603750	603750	716953	824496	906946
Total Revenue	800000	1000500	1000500	1074028	1145864	1212245

COGS-Store 2						
	January	February	March	April	May	June
Cost of Goods Sold						
High Top Sneakers	100000	126500	115000	115000	103500	98325
Low Top Sneakers	120000	151800	138000	138000	124200	117990
Bellies	325000	375375	341250	426563	490547	539602
Total COGS	545000	653675	594250	679563	718247	755917
Gross Profit	800000	346825	406250	394466	427617	456328
Expenses						
Rent	50000	50000	50000	50000	50000	50000
Salary Person-Sales Associates	30000	30000	30000	30000	30000	36000
Salary Person-Sales Manager	20000	20000	20000	20000	20000	24000
Electricity	2500	2550	2601	2731	2868	3011
Other Expenses	8000	10005	10005	10740	11459	12122
Advertisement	0	0	0	42961	45835	48490
Total Expenses	110500	112555	112606	156432	160161	173623
Depreciation	3000	3000	3000	3000	3000	3000

Consolidated Sales & Costs						
	January	February	March	April	May	June
Purchase Quantity						
High Top Sneakers	300	355	355	355	332	315
Low Top Sneakers	300	353	353	353	326	310
Bellies	350	363	363	448	515	567
Selling Price						
High Top Sneakers	3500	4025	4025	3853	3623	3623
Low Top Sneakers	2200	2530	2530	2415	2277	2277
Bellies	2600	2990	2990	2875	2841	2841
Purchase Price						
High Top Sneakers	2500	2750	2500	2500	2500	2500
Low Top Sneakers	1700	1870	1700	1700	1700	1700
Bellies	1600	1760	1600	1600	1600	1600
Revenue						
High Top Sneakers	550000	750375	750375	730538	632644	601012
Low Top Sneakers	330000	446775	446775	426938	373066	354412
Bellies	560000	672750	672750	799753	914955	1006451
Total Revenue	1440000	1869900	1869900	1957228	1920665	1961875
COGS						
Cost of Goods Sold						
High Top Sneakers	400000	522500	475000	475000	445500	423225
Low Top Sneakers	255000	330000	300000	300000	278100	264195
Party Wear Shoes	355000	408375	371250	462563	531947	585142

Total COGS	1010000	1260875	1146250	1237563	1255547	1272562
Expenses						
Rent	90000	90000	90000	90000	90000	90000
Salary Person-Sales A	60000	60000	60000	60000	60000	72000
Salary Person-Sales M	40000	40000	40000	40000	40000	48000
Electricity	4500	4590	4682	4916	5162	5420
Other Expenses	14400	18699	18699	19572	19207	19619
Advertisement	0	0	0	78289	76827	78475
Total Expenses	208900	213289	213381	292777	291195	313514
Depreciation	6000	6000	6000	6000	6000	6000

Consolidated Profit & Loss						
	January	February	March	April	May	June
Amount (In Rs.)						
Sales	1440000	1869900	1869900	1957228	1920665	1961875
Cost of Goods Sold	1010000	1260875	1146250	1237563	1255547	1272562
Gross Profit	430000	609025	723650	719666	665118	689313
Operating Expenses	208900	213289	213381	292777	291195	313514
EBITDA (Earning Before Interest,Tax and Depreciation)	221100	395736	510269	426888	373923	375800
Depreciation	6000	6000	6000	6000	6000	6000
EBIT(Earning Before Interest and Tax) - Operating Profit	215100	389736	504269	420888	367923	369800
Interest Expenses	0	0	0	0	0	0
PBT (Profit Before Tax)	215100	389736	504269	420888	367923	369800
Tax Expense	57646.80	104449.25	135144.15	112798.07	98603.31	99106.28
PAT (Profit After Tax) - Net Profit	157453	285287	369125	308090	269319	270693