

Customer Discount Approval

| | |
|--------------------------------|-------------|
| Customer Product(s) Date | Croma P1 |
|--------------------------------|-------------|

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|------------|----------|-----|------|-----|-------------|--------|-----------|--------------|
| Parameters | Discount | 10% | COGS | 30% | Average NIP | \$6.00 | GM Target | \$100,000.00 |
|------------|----------|-----|------|-----|-------------|--------|-----------|--------------|

| | Best Case | Realistic | Worst Case |
|-------------------|--------------|--------------|--------------|
| Sales Unit | 100000 | 50000 | 25000 |
| Net Invoice Sales | \$600,000.00 | \$300,000.00 | \$150,000.00 |
| Post Discount | \$60,000.00 | \$30,000.00 | \$15,000.00 |
| Net Sales | \$540,000.00 | \$270,000.00 | \$135,000.00 |
| COGS | \$162,000.00 | \$81,000.00 | \$40,500.00 |
| Gross Margin | \$378,000.00 | \$189,000.00 | \$94,500.00 |

vs Target

▲

\$278,000.00

▲

\$89,000.00

▼

-\$5,500.00