Ji Can-L	Even Analysis				Hea	althPlate Al
						3/2/25
		For the Period:		, 2025 - Dec 3	31, 202	5
		Selling Price (P):	\$	10.99		
		Break-Even Units (X):		51,652 units		
		Break-Even Sales (S):	\$	567,649.65		
ced Costs	\$					
	Salaries and Wages				\$	300,000.00
	Office Rent				\$	50,000.00
	Software License				\$	10,000.00
	Legal and Compliance Costs				\$	15,000.00
	Costs (TFC)				\$	375,000.00
riable Co	·					•
riables Cos	sts based on Dollar Amount p	oer Unit				
	Cost of Goods Sold		\$	0.11	per uni	t
	Hosting/Cloud Service Cost		\$	0.40	per uni	t
	Marketing/Advertising		\$	2.00	per uni	t
	Customer Support		\$	1.00	per uni	t
		Sum:	\$	3.51		
	sts based on Percentage					
	Commissions			2.00%	per uni	
	Other (specify)			0.0004	per uni	t
4-13/:	h.l. O 4	Sum:		2.00%	•	0.70
	ble Cost per Unit (V)	(211)			\$	3.73
	Contribution Margin per unit (				\$	7.26
	Contribution Margin per unit ( Contribution Margin Ratio (C				\$	66.1%
	Contribution Margin Ratio (C				\$	
eak-Ever	Contribution Margin Ratio (C n Point	MR) = 1 - V / P = CM / P				66.1%
eak-Ever	Contribution Margin Ratio (Contribution Margin Ratio (Contribution Point Nuits (X)	MR) = 1 - V / P = CM / P  X = TFC / (P - V)				66.1% <b>51,652 units</b>
eak-Ever	Contribution Margin Ratio (C n Point	MR) = 1 - V / P = CM / P				66.1%
eak-Ever	Contribution Margin Ratio (Contribution Margin Ratio (Contribution Point Nuits (X)	MR) = 1 - V / P = CM / P  X = TFC / (P - V)  S = X * P = TFC / CMR	ne			66.1% <b>51,652 units</b>
eak-Ever eak-Even eak-Even	Contribution Margin Ratio (Contribution Margin Ratio (Contribution Point Nuits (X)	MR) = 1 - V / P = CM / P  X = TFC / (P - V)	ne			66.1% <b>51,652 units</b>
reak-Ever reak-Even reak-Even	Contribution Margin Ratio (Contribution Margin Ratio (Contribution Point Nuits (X)	MR) = 1 - V / P = CM / P  X = TFC / (P - V)  S = X * P = TFC / CMR	ne			66.1% <b>51,652 units</b>
reak-Even reak-Even reak-Even	Contribution Margin Ratio (Contribution Margin Ratio (Contribution Point Nuits (X)	MR) = 1 - V / P = CM / P  X = TFC / (P - V)  S = X * P = TFC / CMR	ne			66.1% <b>51,652 units</b>
reak-Even reak-Even reak-Even ,400,000.00	Contribution Margin Ratio (Contribution Margin Ratio (Contribution Point Nuits (X)	MR) = 1 - V / P = CM / P  X = TFC / (P - V)  S = X * P = TFC / CMR	ne			66.1% <b>51,652 units</b>
reak-Even reak-Even reak-Even 1,400,000.00 1,200,000.00	Contribution Margin Ratio (Contribution Margin Ratio (Contribution Point Nuits (X)	MR) = 1 - V / P = CM / P  X = TFC / (P - V)  S = X * P = TFC / CMR	ne			66.1% <b>51,652 units</b>
reak-Even reak-Even reak-Even	Contribution Margin Ratio (Contribution Margin Ratio (Contribution Point Nuits (X)	MR) = 1 - V / P = CM / P  X = TFC / (P - V)  S = X * P = TFC / CMR	ne			66.1% <b>51,652 units</b>
reak-Even reak-Even ,400,000.00 ,200,000.00	Contribution Margin Ratio (Contribution Margin Ratio (Contribution Point Nuits (X)	MR) = 1 - V / P = CM / P  X = TFC / (P - V)  S = X * P = TFC / CMR	ne			66.1% <b>51,652 units</b>
reak-Even reak-Even reak-Even .400,000.00 .200,000.00 .000,000.00	Contribution Margin Ratio (Contribution Margin Ratio (Contribution Point Nuits (X)	MR) = 1 - V / P = CM / P  X = TFC / (P - V)  S = X * P = TFC / CMR	ne			66.1% <b>51,652 units</b>
reak-Even reak-Even 400,000.00 200,000.00 800,000.00 400,000.00	Contribution Margin Ratio (Contribution Margin Ratio (Contribution Point Nuits (X)	MR) = 1 - V / P = CM / P  X = TFC / (P - V)  S = X * P = TFC / CMR	ne			66.1% <b>51,652 units</b>
reak-Even reak-Even 400,000.00 200,000.00 800,000.00 600,000.00 400,000.00	Contribution Margin Ratio (Contribution Margin Ratio (Contribution Point Nuits (X)	MR) = 1 - V / P = CM / P  X = TFC / (P - V)  S = X * P = TFC / CMR	ne			66.1% <b>51,652 units</b>
reak-Even  400,000.00  200,000.00  800,000.00  400,000.00  400,000.00	Contribution Margin Ratio (Contribution Margin Ratio (Contribution Margin Ratio (Contribution Point In Units (X) In Sales (S)	MR) = 1 - V / P = CM / P  X = TFC / (P - V)  S = X * P = TFC / CMR  Expenses Over Tin				66.1% <b>51,652 units</b>
reak-Even reak-Even 400,000.00 200,000.00 800,000.00 600,000.00 400,000.00	Contribution Margin Ratio (Cin Point In Units (X) In Sales (S)	MR) = 1 - V / P = CM / P  X = TFC / (P - V)  S = X * P = TFC / CMR  Expenses Over Tin		N. N. N.		66.1% <b>51,652 units</b>
reak-Even reak-Even .400,000.00 .200,000.00 .000,000.00 .400,000.00 .200,000.00	Contribution Margin Ratio (Cin Point In Units (X) In Sales (S)	MR) = 1 - V / P = CM / P  X = TFC / (P - V)  S = X * P = TFC / CMR  Expenses Over Tin		5124 7231.8 71218 88		66.1% <b>51,652 units</b>
reak-Even reak-Even ,400,000.00 ,200,000.00 ,000,000.00 800,000.00 400,000.00	Contribution Margin Ratio (Contribution Margin Ratio (Contribution Margin Ratio (Contribution Point In Units (X) In Sales (S)	MR) = 1 - V / P = CM / P  X = TFC / (P - V)  S = X * P = TFC / CMR  Expenses Over Tin		51.41.6 72.2.2.3 71.61.8 8.1.		66.1% <b>51,652 units</b>
reak-Even reak-Even ,400,000.00 ,200,000.00 800,000.00 400,000.00 - (200,000.00)	Contribution Margin Ratio (Cin Point In Units (X) In Sales (S)	MR) = 1 - V / P = CM / P  X = TFC / (P - V)  S = X * P = TFC / CMR  Expenses Over Tin		TIM 19 TIMB 82		66.1% <b>51,652 units</b>
reak-Even reak-Even reak-Even ,400,000.00 ,200,000.00 ,000,000.00 400,000.00 200,000.00 - (200,000.00)	Contribution Margin Ratio (Cin Point In Units (X) In Sales (S)	X = TFC / (P - V) S = X * P = TFC / CMR  Expenses Over Tin	12 6382 4			66.1% <b>51,652 units</b>
400,000.00 400,000.00 400,000.00 400,000.00 400,000.00 400,000.00	Contribution Margin Ratio (Cin Point In Units (X) In Sales (S)	X = TFC / (P - V) S = X * P = TFC / CMR  Expenses Over Tin	12 6382 4			66.1% <b>51,652 units</b>