

Contribution Analysis STRAWBERRY
CROISSANT SNAX

	A	B	C	D	E	F	A	B	C	D	E	F
Description	MT Other Customers	LULU	TT Channel	Promotion Price @ Other MT	Promotion Price @ LULU	Company	(%) on Sales	(%) on Sales	(%) on Sales	(%) on Sales	(%) on Sales	(%) on Sales
Selling Price	1.75	1.75	1.75	1.75	1.75	1.75						
Return	(0.09)	(0.09)	(0.09)	(0.09)	(0.09)	(0.09)	5%	5%	5%	5%	5%	5%
Net Sales	1.66	1.66	1.66	1.66	1.66	1.66						
Material cost	0.62	0.62	0.62	0.62	0.62	0.62	35%	35%	35%	35%	35%	35%
MC (%) on Gross Sales	35%	35%	35%	35%	35%	35%						
Margin over Materials	1.05	1.05	1.05	1.05	1.05	1.05	63%	63%	63%	63%	63%	63%
MOM (%) on Net Sales	63%	63%	63%	63%	63%	63%						
Utility	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.05)	1.37%	1.37%	1.37%	1.37%	1.37%	3.00%
Operation Staff CTC	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	3.39%	3.39%	3.39%	3.39%	3.39%	3.39%
Commission @ 2.25%	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.03)	2.25%	2.25%	2.25%	2.25%	2.25%	2.00%
Rebate	(0.20)	(0.34)	-	(0.20)	(0.34)	(0.11)	12.25%	20.75%	0.00%	12.25%	20.75%	6.50%
Price Discount	-	-	-	(0.18)	(0.18)	(0.18)				10.53%	10.53%	10.53%
Promotion Expense as per BP 2024 2.6%	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%
Total Overhead	(0.37)	(0.51)	(0.16)	(0.54)	(0.68)	(0.47)	22%	31%	10%	33%	41%	28%
Total Contribution	0.68	0.54	0.88	0.50	0.36	0.57	41%	32%	53%	30%	22%	35%
Contribution (%) on Net Sales	41%	32%	53%	30%	22%	35%						

Target Sale	M 1	M 2	M 3	M 4	M 5	M 6
Gross Sales Amount	11,200	11,200	11,200	22,400	22,400	22,400
Sales QTY	6,400	6,400	6,400	12,800	12,800	12,800
Daily Sales QTY	213	213	213	427	427	427

Contribution Profit Vs Planing QTY

Month	MT Other Customers	LULU	TT Channel	Promotion Price @ Other MT	Promotion Price @ LULU	Company
M 1	4,340	3,436	5,644	3,220	2,316	3,676
M 2	4,340	3,436	5,644	3,220	2,316	3,676
M 3	4,340	3,436	5,644	3,220	2,316	3,676
M 4	8,681	6,872	11,287	6,441	4,632	7,353
M 5	8,681	6,872	11,287	6,441	4,632	7,353
M 6	8,681	6,872	11,287	6,441	4,632	7,353
	39,063	30,923	50,794	28,983	20,843	33,087
Listing Fees	(10,400)					(10,400)
Cylinder Charge	(3,500)					(3,500)
Net Contribution After OSD	25,163	30,923	50,794	28,983	20,843	19,187

Contribution Analysis CHOCOLATE
CROISSANT SNAK

	A	B	C	D	E	F	A	B	C	D	E	F
Description	MT Other Customers	LULU	TT Channel	Promotion Price @ Other MT	Promotion Price @ LULU	Company	(%) on Sales	(%) on Sales	(%) on Sales	(%) on Sales	(%) on Sales	(%) on Sales
Selling Price	1.75	1.75	1.75	1.75	1.75	1.75						
Return	(0.09)	(0.09)	(0.09)	(0.09)	(0.09)	(0.09)	5%	5%	5%	5%	5%	5%
Net Sales	1.66	1.66	1.66	1.66	1.66	1.66						
Material cost	0.63	0.63	0.63	0.63	0.63	0.63	36%	36%	36%	36%	36%	36%
MC (%) on Gross Sales	36%	36%	36%	36%	36%	36%						
Margin over Materials	1.03	1.03	1.03	1.03	1.03	1.03	62%	62%	62%	62%	62%	62%
MOM (%) on Net Sales	62%	62%	62%	62%	62%	62%						
Utility	(0.02)	(0.02)	(0.02)	(0.02)	(0.02)	(0.05)	1.37%	1.37%	1.37%	1.37%	1.37%	3.00%
Operation Staff CTC	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	(0.06)	3.39%	3.39%	3.39%	3.39%	3.39%	3.39%
Commission @ 2.25%	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.03)	2.25%	2.25%	2.25%	2.25%	2.25%	2.00%
Rebate	(0.20)	(0.34)	-	(0.20)	(0.34)	(0.11)	12.25%	20.75%	0.00%	12.25%	20.75%	6.50%
Price Discount	-	-	-	(0.18)	(0.18)	(0.18)				10.53%	10.53%	10.53%
Promotion Expense as per BP 2024 2.6%	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%
Total Overhead	(0.37)	(0.51)	(0.16)	(0.54)	(0.68)	(0.47)	22%	31%	10%	33%	41%	28%
Total Contribution	0.67	0.52	0.87	0.49	0.35	0.56	40%	32%	52%	30%	21%	34%
Contribution (%) on Net Sales	40%	32%	52%	30%	21%	34%						

Target Sale	M 1	M 2	M 3	M 4	M 5	M 6
Gross Sales Amount	11,200	11,200	11,200	22,400	22,400	22,400
Sales QTY	6,400	6,400	6,400	12,800	12,800	12,800
Daily Sales QTY	213	213	213	427	427	427

Contribution Profit Vs Planing QTY

Month	MT Other Customers	LULU	TT Channel	Promotion Price @ Other MT	Promotion Price @ LULU	Company
M 1	4,260	3,356	5,564	3,140	2,236	3,596
M 2	4,260	3,356	5,564	3,140	2,236	3,596
M 3	4,260	3,356	5,564	3,140	2,236	3,596
M 4	8,521	6,712	11,128	6,281	4,472	7,193
M 5	8,521	6,712	11,128	6,281	4,472	7,193
M 6	8,521	6,712	11,128	6,281	4,472	7,193
	38,343	30,204	50,074	28,263	20,124	32,367
Listing Fees	(10,400)					(10,400)
Cylinder Charge	(3,500)					(3,500)
Net Contribution After OSD	24,443	30,204	50,074	28,263	20,124	18,467

Contribution Analysis STRAWBERRY
CROISSANT 7days (5+1 FREE)

	A	B	C	D	E	F	A	B	C	D	E	F
Description	MT Other Customers	LULU	TT Channel	Promotion Price @ Other MT	Promotion Price @ LULU	Company	(%) on Sales	(%) on Sales	(%) on Sales	(%) on Sales	(%) on Sales	(%) on Sales
Selling Price	8.75	8.75	8.75			8.75						
Return	(0.44)	(0.44)	(0.44)			(0.44)	5%	5%			5%	5%
Net Sales	8.31	8.31	8.31			8.31						
Material cost	4.03	4.03	4.03			4.03	46%	46%			46%	46%
MC (%) on Gross Sales	46%	46%	46%			46%						
Margin over Materials	4.28	4.28	4.28			4.28	52%	52%			52%	52%
MOM (%) on Net Sales	52%	52%	52%			52%						
Utility	(0.14)	(0.14)	(0.14)			(0.26)	1.65%	1.65%			1.65%	3.00%
Operation Staff CTC	(0.36)	(0.36)	(0.36)			(0.36)	4.07%	4.07%			4.07%	4.07%
Commission @ 2.25%	(0.19)	(0.19)	(0.19)			(0.17)	2.25%	2.25%			2.25%	2.00%
Rebate	(1.02)	(1.72)	-			(0.54)	12.25%	20.75%			20.75%	6.50%
Price Discount	-	-	-			(0.88)					10.53%	10.53%
Promotion Expense as per BP 2024 2.6%	(0.22)	(0.22)	(0.22)			(0.22)	2.60%	2.60%			2.60%	2.60%
Total Overhead	(1.92)	(2.63)	(0.90)			(2.42)	23%	32%			42%	29%
Total Contribution	2.36	1.66	3.38			1.87	28%	20%			9%	22%
Contribution (%) on Net Sales	28%	20%	41%			22%						

Target Sale	M 1	M 2	M 3	M 4	M 5	M 6
Gross Sales Amount	11,200	11,200	11,200	22,400	22,400	22,400
Sales QTY	1,280	1,280	1,280	2,560	2,560	2,560
Daily Sales QTY	43	43	43	85	85	85

Contribution Profit Vs Planing QTY

Month	MT Other Customers	LULU	TT Channel	Promotion Price @ Other MT	Promotion Price @ LULU	Company
M 1	3,025	2,120	4,328			2,391
M 2	3,025	2,120	4,328			2,391
M 3	3,025	2,120	4,328			2,391
M 4	6,049	4,240	8,656			4,783
M 5	6,049	4,240	8,656			4,783
M 6	6,049	4,240	8,656			4,783
	27,221	19,081	38,951			21,521
Listing Fees	(10,400)					(10,400)
Cylinder Charge	(3,500)					(3,500)
Net Contribution After OSD	13,321	19,081	38,951			7,621