

BON BON- Costing

Products	Segment	UCM (ml)	PTC	Retailer Margin	PTT	RM	PM	RM/PM Cost	MOH% MOH%	Variable Cost- POH	Variable Cost- S&D	Variable Cost- Total	Contribution %	Contribution %	Total Cost- including Expiry	BON BON	Ice Cream
Bon Bon Triple Chocolate	TT	0.238	10.00	10%	9.00	2.51	0.48	2.99	67%	0.168	0.330	0.497	5.51	61%	3.49	64%	50%
	MT			5%	9.50	2.51	0.48	2.99	69%	0.168	2.240	2.407	4.10	43%	5.40	44%	34%
Bon Bon Cookies & Cream	TT	0.238	10.00	10%	9.00	2.13	0.48	2.61	71%	0.164	0.310	0.474	5.92	66%	3.08	64%	50%
	MT			5%	9.50	2.13	0.48	2.61	73%	0.164	2.220	2.384	4.51	47%	4.99	44%	34%

Capex Requirement	NIL	
Manpower Requirement additional	NIL	Existing manpower
Market Expiry	5%	Considered in Cost calculation above
WH Expiry & Damages	1%	Considered in Cost calculation above
Rebates (MT)	20%	Considered in Cost calculation above
Sales Commission	2%	Considered in Cost calculation above
Plant Capacity	Available	