

Fixed Costs

Cost Item	Chennai	Pune	Gurugram
Direct Labour	15,000 INR / car	18,000 INR / car	12,000 INR / car
HR and Admin	180,000 INR / car	150,000 INR / car	120,000 INR / car
Sales and Marketing	50,000 INR / car	50,000 INR / car	50,000 INR / car
Depreciation	5B / year	5B / year	4B / year

Variable Costs

Cost Item	Chennai	Pune	Gurugram
Material Costs	420,000 INR / car	430,000 INR / car	470,000 INR / car
Logistics	130,000 INR / car	110,000 INR / car	130,000 INR / car
Inventory Holding	12%	15%	10%