CONFIDENTIAL - COG / MARGIN SHEET

Lacquer Bottles COG		
Bottle	\$0.10	
Brush	\$0.01	
Bulk	\$0.15	
Spins(2)	\$0.01	
Spins(2) Cap	\$0.25	
Total	\$0.52	

Displa	ay
Overall Display Cost	\$4,200.00
Minimum Order Quantity	1,200
Price per ea display	\$3.50

Overall Display Breakdown In Cost & Production			
Amount of bottles in a display	12	\$6.24	
Amount of displays	1	\$3.50	
Amount of chip boxes @ 1 per 3btls & \$0.15 ea	4	\$0.60	
Master Pack @ 1 @ \$1.00 ea	1	\$1.00	
Total Cost of Display @ ea		\$11.34	
Overhead	25%	\$2.84	
Total Cost for product		\$14.18	

Distributor Margin & Price		
Total Cost for product	\$14.18	
Distributor Cost for product	\$24.99	
Margin	43%	

Salon Margin & Price		
Total Cost for product	\$14.18	
Salon Cost for product	\$49.99	
Margin to manufacturer if sold to Salon	72 %	
Margin to distributor if sold to Salon	50%	

Salon Profit	
MSRP per bottle ea	\$6.99
MSRP total per display	\$83.88
Overal Profit by Salon	\$33.89
Overal Margin Profit by Salon	40%

Manufactering Profit		
Total Profit if all units sold to distributor	\$12,978.00	
Total Profit if all units sold to salon	\$42,978.00	

CONFIDENTIAL - PnL

Description	Total Cost	Divided by months	Cost per Month	Notes	September
COG Total Project	\$17,016.00	1	\$17,016.00	\$14.18 x 1200	-\$17,016.00
Marketing - Print Ad 1	\$1,400.00	3	\$466.67	Runs 3 Moths	-\$466.67
Marketing - Print Ad 2	\$700.00	3	\$233.33	Runs 3 Moths	-\$233.33
Swag Op	\$500.00	1	\$500.00	Swag Op 9/15	-\$500.00
Swap Product Used	\$70.90	1	\$70.90	5 full displays for all swag \$14.18	-\$70.90
Swag Op	\$750.00	1	\$750.00	Swag Op 10/1	
Collateral Printing	\$500.00	1	\$500.00	Sell Sheets	-\$500.00
PR Agency	\$500.00	1	\$500.00	Press Release	-\$500.00
Total Spend	\$21,436.90				-\$19,286.90
Distributor Sales	\$21,866.25			875 total units @ \$24.99 ea	\$17,493.00
Salon Sales	\$9,998.00			200 total units @ \$49.99 ea	\$4,499.10
Total Net	\$31,864.25				\$21,992.10
Profit/Loss	\$10,427.35				\$2,705.20

October -\$466.67	November
-\$466.67	
-\$466.67	
	-\$466.67
-\$233.33	-\$233.33
-\$700.00	
-\$1,400.00	-\$700.00
\$2,499.00	\$1,874.25
\$4,999.00	\$499.90
\$7,498.00	\$2,374.15
\$6,098.00	\$1,674.15
	-\$233.33 -\$700.00 -\$1,400.00 \$2,499.00 \$4,999.00 \$7,498.00

CONFIDENTIAL - P&L Fall Color Collection

Net Sales \$31,864.25

Cost of goods -\$17,016.00 *Includes overhead of 25%

Marketing -\$4,420.90 Total Profit/Loss \$10,427.35